



# WASATCH

— C O U N T Y —

# 2024

# TENATIVE BUDGET

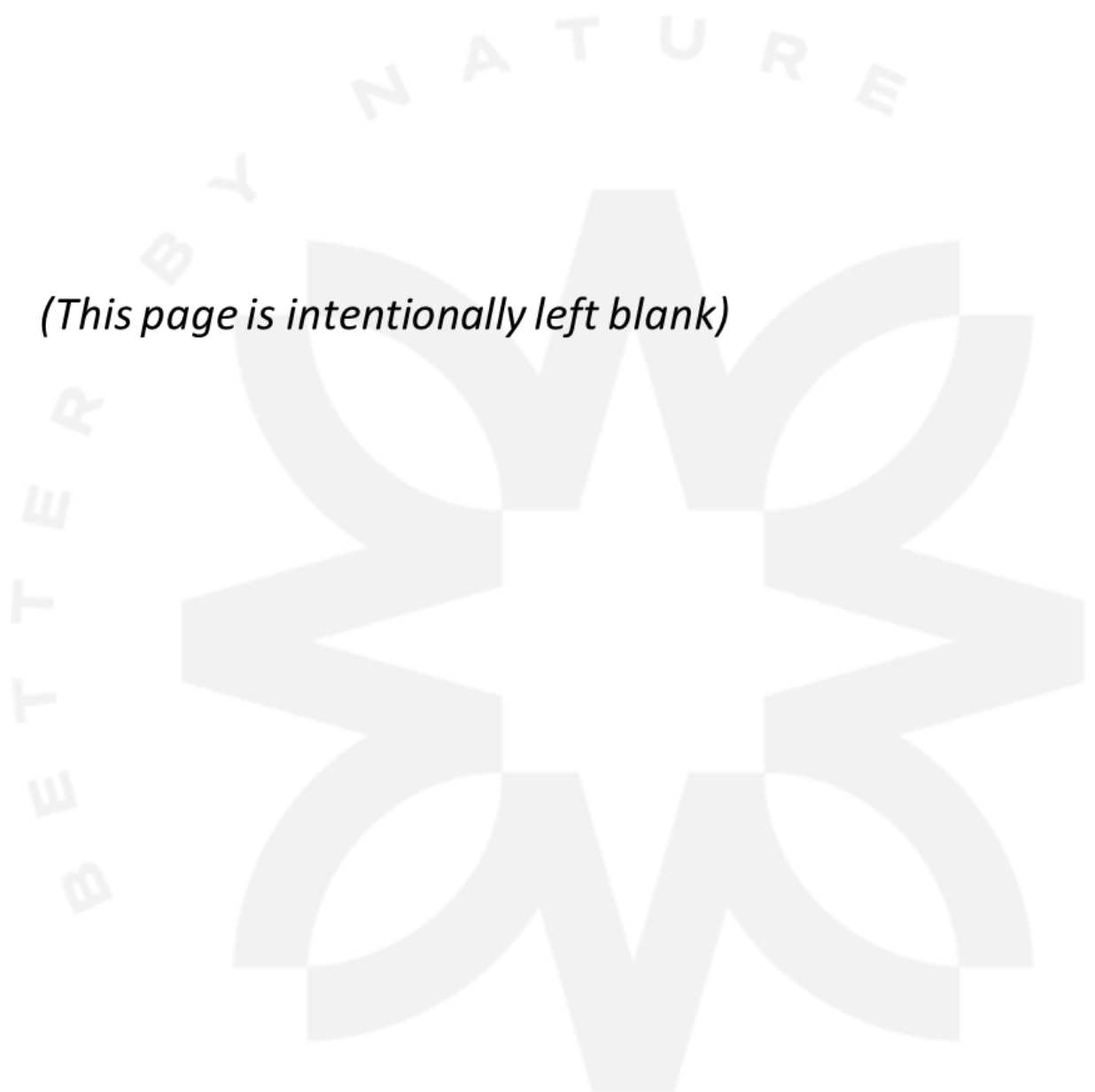
(Jan. 1, 2024 – Dec. 31, 2024)

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# ***WASATCH COUNTY, State of Utah***

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## ***2024 Tentative Budget***

*(Jan. 1, 2024 – Dec. 31, 2024)*

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### ***Prepared by:***

*Joey Granger, County Auditor/Clerk*

*Dustin Grabau, County Manager*

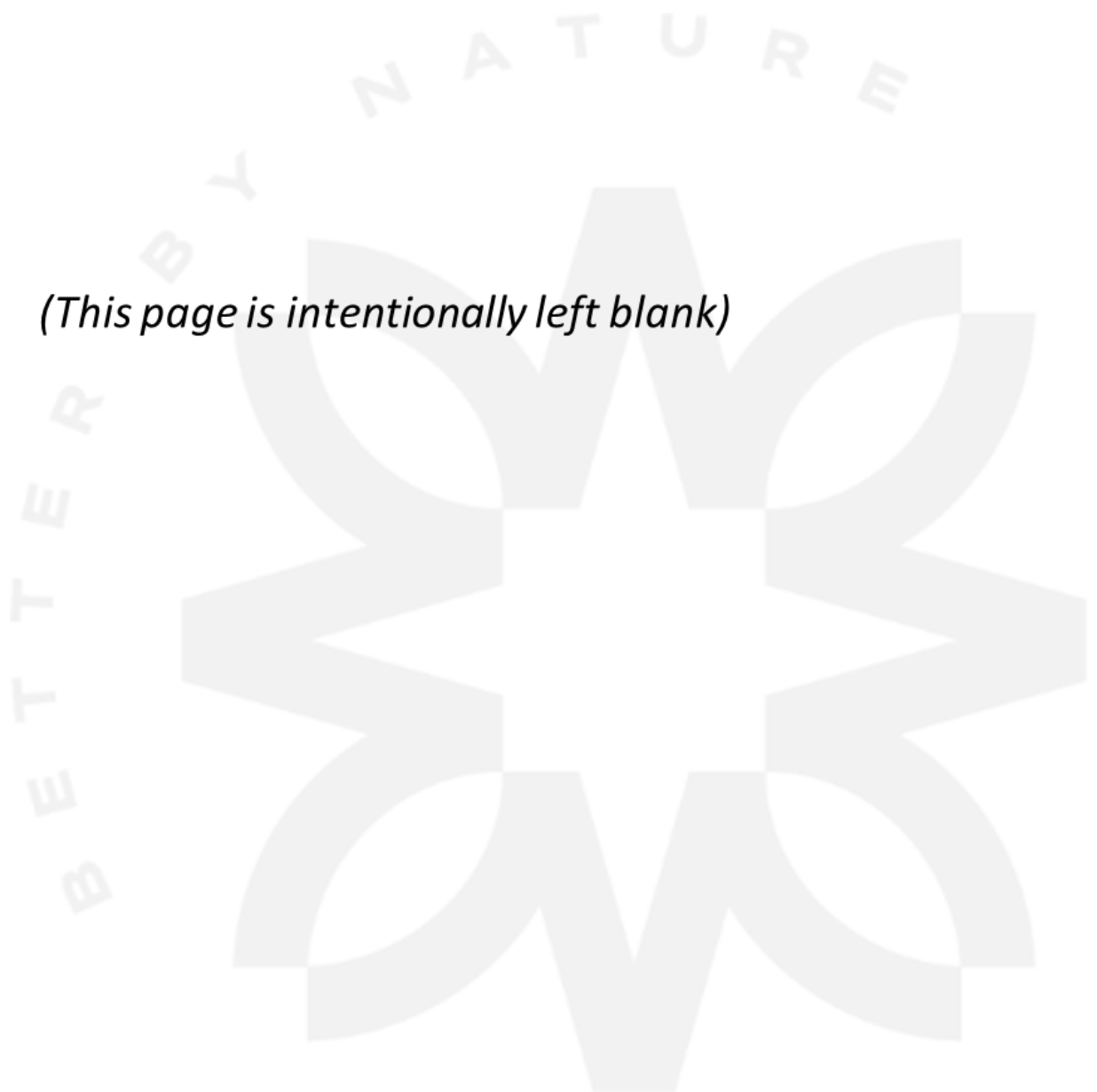
*Heber Lefgren, County Assistant Manager*

*Randy Bates, Chief Financial Officer*

*Tiarra Cooper, Administrative Assistant*



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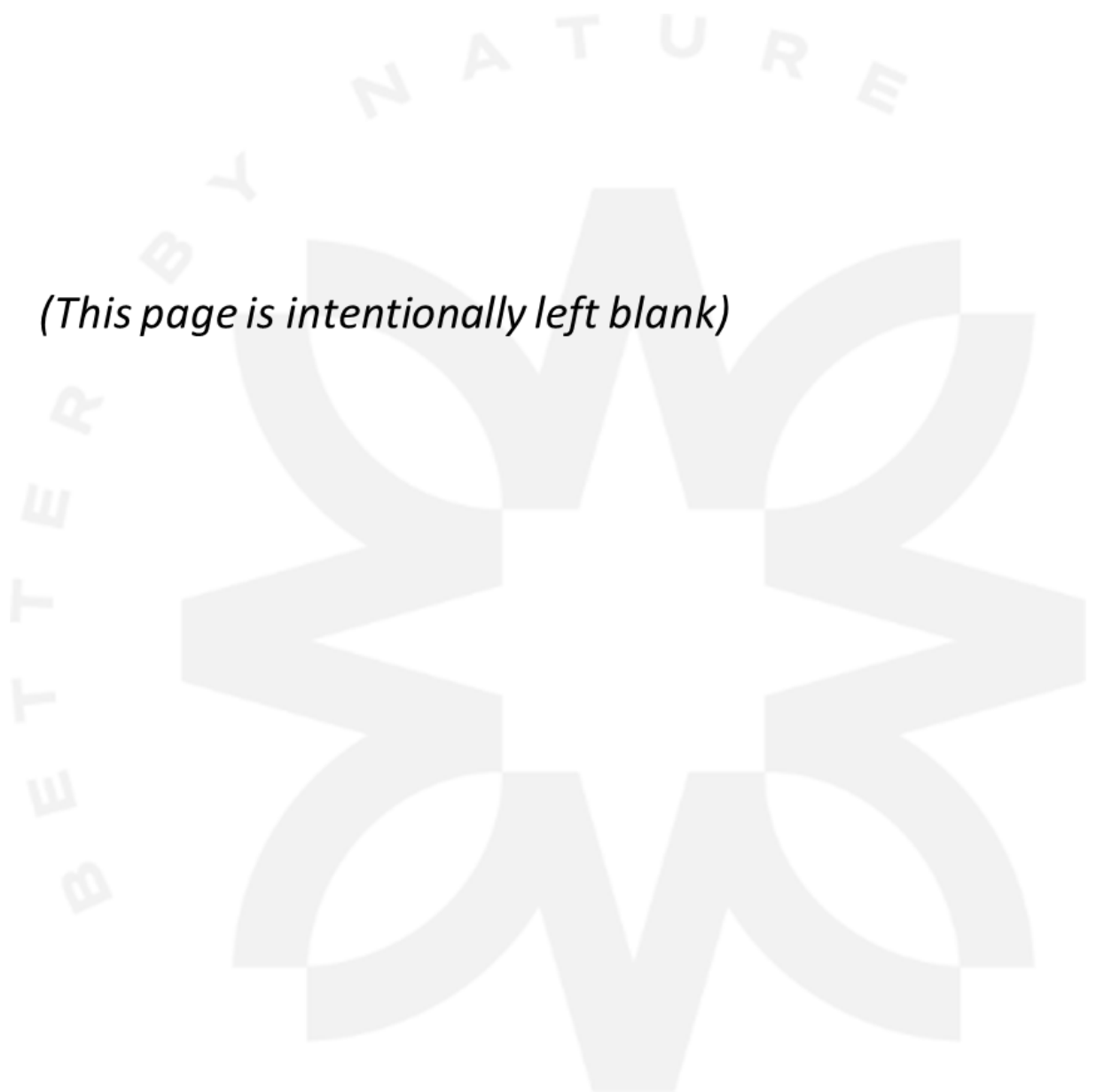
# BUDGET MESSAGE & SUMMARY

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# COUNTY MANAGER'S MESSAGE & BUDGET SUMMARY

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November 1, 2023

County Council Chair Park, Vice-chair McMillan, and fellow Councilors,

I am pleased to present to you the Wasatch County Tentative Budget for 2024. This document is the result of significant effort of coordination and planning in working across county departments. The task requires our team to meet service demands with available resources. As a rapidly growing community, it can be challenging to navigate the significant changes before us.

In the course of 2023, we adopted several changes to set our course to proactively address our challenges as we continue to provide excellent services to the community at a larger scale and a more rapid pace. This includes the successful implementation of a wage study which has required a multi-year funding commitment met in the 2024 budget. As well as the county's branding initiative with major implementation steps included in this document.

Through the branding process, we have more clearly articulated the county's character as a place that makes all of us *better by nature*. We strive to bring out the best in ourselves and our community. We believe this budget will help us achieve that goal by matching our available funds with the strategic direction of the County Council.

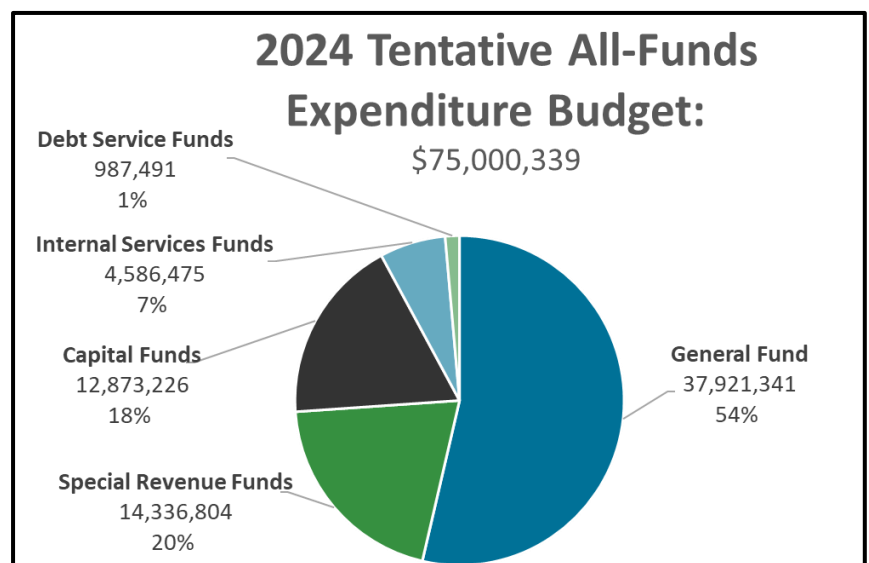
Competitive compensation along with more clear identity will ensure that staff are motivated and aligned to make Wasatch County, the organization and place, even more exceptional than it already is.

This document contains detailed information about all \$75 million in funds to be appropriated across the 23 funds in 2024 ( as shown in the accompanying graph). Please feel free to reach out to me if you have any questions.

Respectfully,



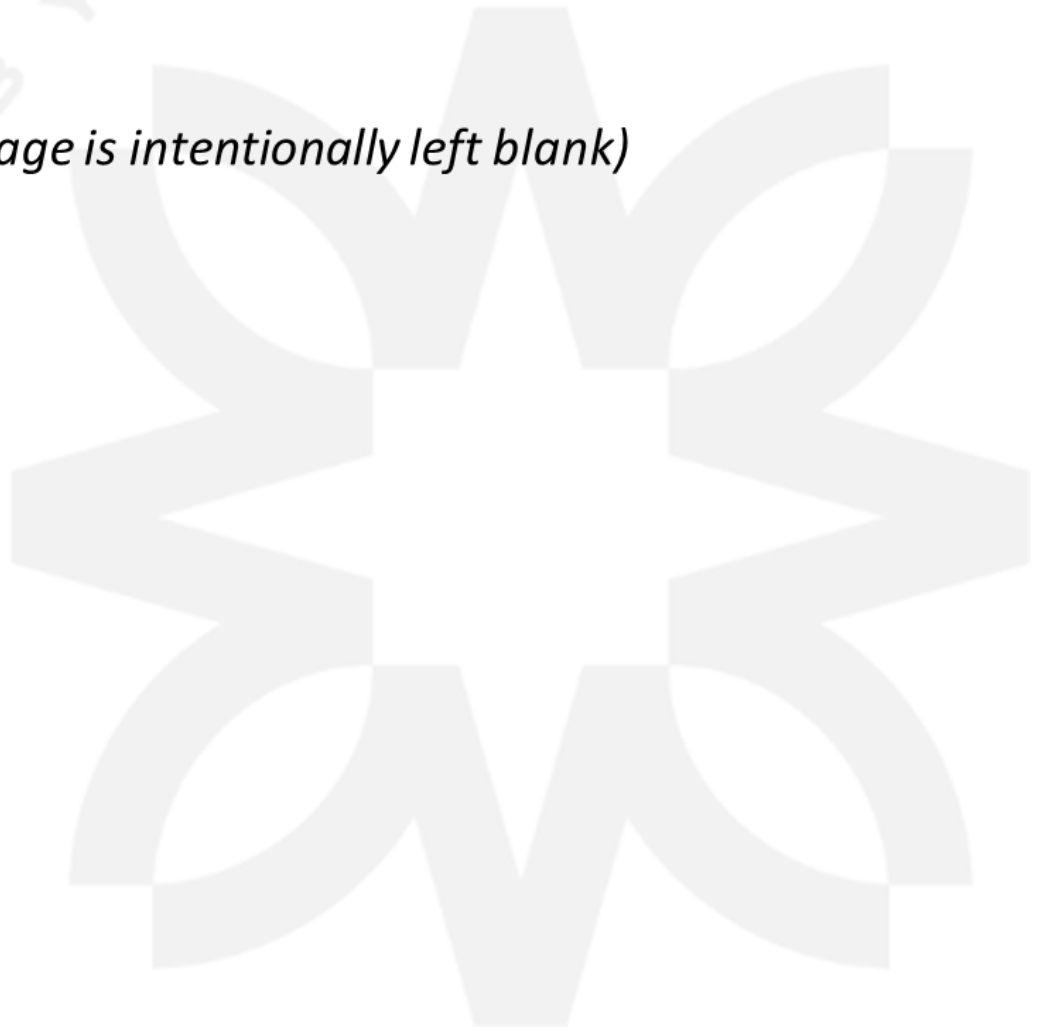
Dustin Grabau  
Wasatch County Manager





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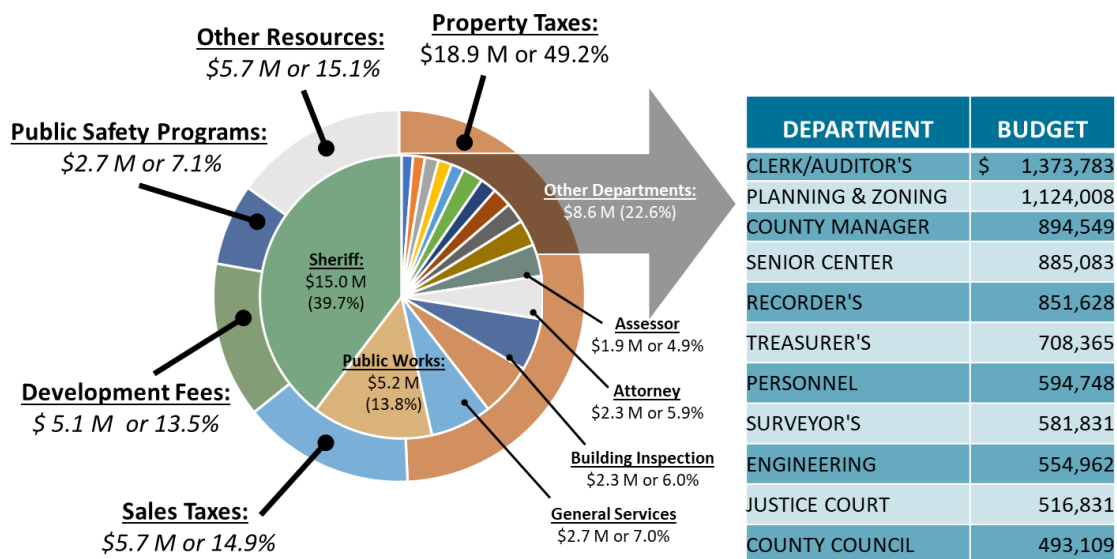




## 2024 GENERAL FUND BUDGET SUMMARY

The General Fund is the largest operating fund for the County and is used to support the primary services provided by the County (such as public safety, public works, development, and tax assessment services). As required by law, the General Fund in the Tentative 2024 Budget is balanced (where the forecasted revenues to be received are equal to the appropriated expenditures) with a budget of \$37,921,341. The revenue received within the General Fund originates from property and sales taxes, development fees, public safety programs, and other resources. As shown in the following graph, the General Fund revenues to be received in 2024 are distributed among 17 county departments, each of whom provide essential county services to its residents.

### 2024 General Fund Tentative Budget



As shown within the General Fund's Fund Schedule (see page 16), the 2024 Tentative Budget represents a \$3.3 M increase compared to its 2023 Adopted Budget. The anticipated increase in revenue is associated with an increase in property tax (due solely to new community growth), a rise in development related fees, and an increase in grants and transfers from other funds. This increase in revenue will allow the County to provide the recommended levels of services ***without requiring a property tax increase through Truth-in-Taxation.***

The largest programmatic increase (when compared to the 2023 Adopted Budget) is compensation for staff. In 2023, Wasatch County entered into a contract with a 3<sup>rd</sup> party service provider to perform a comprehensive wage study to ensure salaries paid to county employees remain competitive. In June 2023, the study's recommendations were presented to the County Council which included necessary increases to staff's current wages. The study also recommended the creation of a new "step increase" program designed to recognize the value provided to the organization of employees who take the time to learn and improve their job responsibilities. The County Council authorized the implementation of the wage study's recommendations with the acknowledgement that doing so would require additional financial commitment within the 2024 Budget.

The 2024 Tentative Budget includes the funds (approximately 1.8 M in additional funds) necessary to

provide all employees a 2.5% across-the-board Cost-of-Living Adjustment (COLA) effective January 2024 and step increases in accordance with the newly adopted step-increase program.

The 2024 Tentative Budget also provides funding for an increase of 1 new position within the general fund. This position is a new full-time Public Information Officer and added to the budget to improve future communications with Wasatch Residents regarding the various services provided by Wasatch County. While the “Authorized Position Count” (as shown on page 12) shows an increase of 3.5 positions, one of the position represents a summer high-school internship within the Surveyor’s office that was provided in prior years, and is simply formalized within this Budget document. The remaining 1.5 positions previously existed in the “B & C Roads Fund but will now be accounted for in the Public Works Department with its anticipated expenses offset through a revenue transfer to the general Fund from the B & C Road Fund.

The remaining variance in the 2024 Tentative General Fund Budget (approximately \$1.4 M) aims to improve service delivery or to fund an increased cost of services. For example, an additional \$625 K was added to the budget to pay for various charges associated with IT, vehicle, and utility related expenses. An additional \$330 K was added to the budget to account for improved accounting practices and is offset by an equal increase in revenue. The following table provides a summary of all major changes as they are aligned to the County’s 5 strategic priorities established during the budget development process:

### **Major 2024 General Fund Budget Changes (by County Priorities):**

<b>01</b> Remain financially sound & prepared	<ul style="list-style-type: none"> <li>• Maintain GF Fund reserves (fund balance) of 50% of total GF revenues and establish emergency budget of \$220 K</li> <li>• Increase contributions to Vehicle Replacement Fund for future anticipated expenditures.</li> <li>• Decrease GF contributions to MIDA and Library Funds</li> <li>• Eliminate need to increase Property Taxes through Truth-in-Taxation by strategically paying for various services with transferred funds from other accounts.</li> </ul>
<b>02</b> Be a high-performing County with a highly trained workforce.	<ul style="list-style-type: none"> <li>• Provide a 2.5% across-the-board increase in Employee wages</li> <li>• Fully fund the 2023 Wage Study recommendation and provide recommended 2.5% step increases for employees</li> <li>• Budget \$350 K for various county-wide training opportunities</li> <li>• Implement new Employee Performance System County-wide</li> </ul>
<b>03</b> Prepare for future anticipated growth	<ul style="list-style-type: none"> <li>• Fund various operational budget adjustments to more closely align budget to prior year actual expenditures</li> <li>• Restructure personnel within the Sheriff’s Office’s maintain expected services levels to within growing community</li> <li>• Fund creation of a Comprehensive Emergency Action Plan</li> </ul>
<b>04</b> Improve service levels to enhance quality of life	<ul style="list-style-type: none"> <li>• Add 1 Public Information Officer position to improve communication with community Members</li> <li>• Fund Digitization Project to transfer essential information into electronic format</li> <li>• Design new communication strategy to include additional community events, changes to website, and improved use of new branding material</li> </ul>
<b>05</b> Maintain rural character and preserve open space	<ul style="list-style-type: none"> <li>• Maintain increased funding for lobbying efforts</li> <li>• Fund creation of a long-term Capital Improvement Strategy Plan</li> </ul>

## 2024 BUDGET SUMMARY FOR ALL OTHER FUNDS

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While the County's General Fund supports most of the services provided by the County; there are 22 other funds that help augment those services. However, unlike the General Fund, these funds are either restricted by law in how they can be utilized or were originally designated by council for a specific purpose. For more details regarding these funds, please turn to page 10 to see a budget summary of all funds or pages 37 - 61 for a detailed report for each of these funds. The following table provides a summary of all major Non-General Fund changes as they are aligned to the County's 5 strategic priorities established during the budget development process:

### Major 2024 Budget Changes for Non-General Fund Funds

#### (by County Priorities):

<b>01</b> Remain financially sound & prepared	<ul style="list-style-type: none"><li>• Library and MIDA Funds become fully self-sustaining</li><li>• Increased contribution to the Library Maintenance Fund</li><li>• Maintain a total Non-General Fund Fund Reserves (fund balance for 22 Funds) of 70% or more of total revenues</li><li>• Provides additional funding into Library Maintenance fund for future anticipated expenses</li><li>• Fund a study to evaluate anticipated future costs associated with replacement of Library/Senior Center's HVAC system</li></ul>
<b>02</b> Be a high-performing County with a highly trained workforce.	<ul style="list-style-type: none"><li>• Provide a 2.5% across-the-board increase in Employee wages</li><li>• Fully fund the 2023 Wage Study recommendation and provide recommended 2.5% step increases for employees</li><li>• Budget \$85 K for county-wide training opportunities</li></ul>
<b>03</b> Prepare for future anticipated growth	<ul style="list-style-type: none"><li>• Funds the construction of planned impact fee projects associated with Sheriff's Office</li><li>• Includes planning costs associated with redesigned court building and new Admin Building</li><li>• Funding for new road construction projects</li></ul>
<b>04</b> Improve service levels to enhance quality of life	<ul style="list-style-type: none"><li>• Fund various operational budget adjustments to more closely align budget to prior year actual expenditures</li><li>• Adds 1 System Administrator Position in the IT Services Fund to improve use of County's financial and tax systems.</li><li>• Funds creation of customer portal to improve public access to county information/services.</li></ul>
<b>05</b> Maintain rural character and preserve open space	<ul style="list-style-type: none"><li>• Continues funding for 2 Trail Maintenance positions</li><li>• Provides \$170 K in funding for Wasatch county sponsored TAP projects (as determined by TAP Board and County Council)</li></ul>

Regarding the change in personnel count, the 2024 Tentative Budget for non-General Fund funds include:

- The movement of 1.5 positions from the B & C Roads Fund to the Public Works Department within the General Fund (along with a transfer of funds from the B & C Roads Fund to the General Fund in the amount equal to the 1.5 positions).
- Addition of 1 new librarian position within the Library Fund to provide additional events and activities for Wasatch County residents
- Addition of 1 new System Administrator position within the IT Systems Fund to improve services connected with the County's financial and tax software systems.

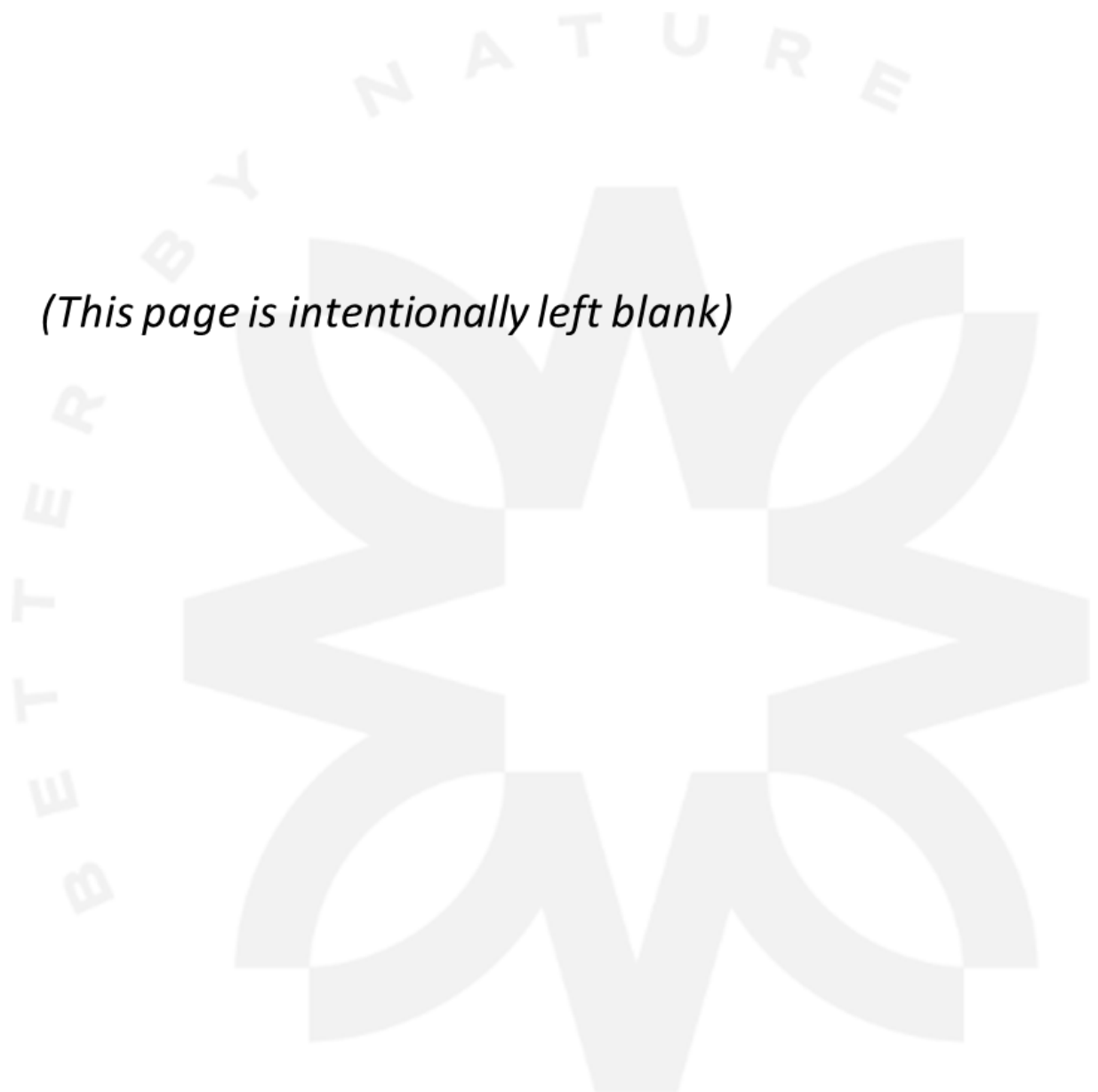
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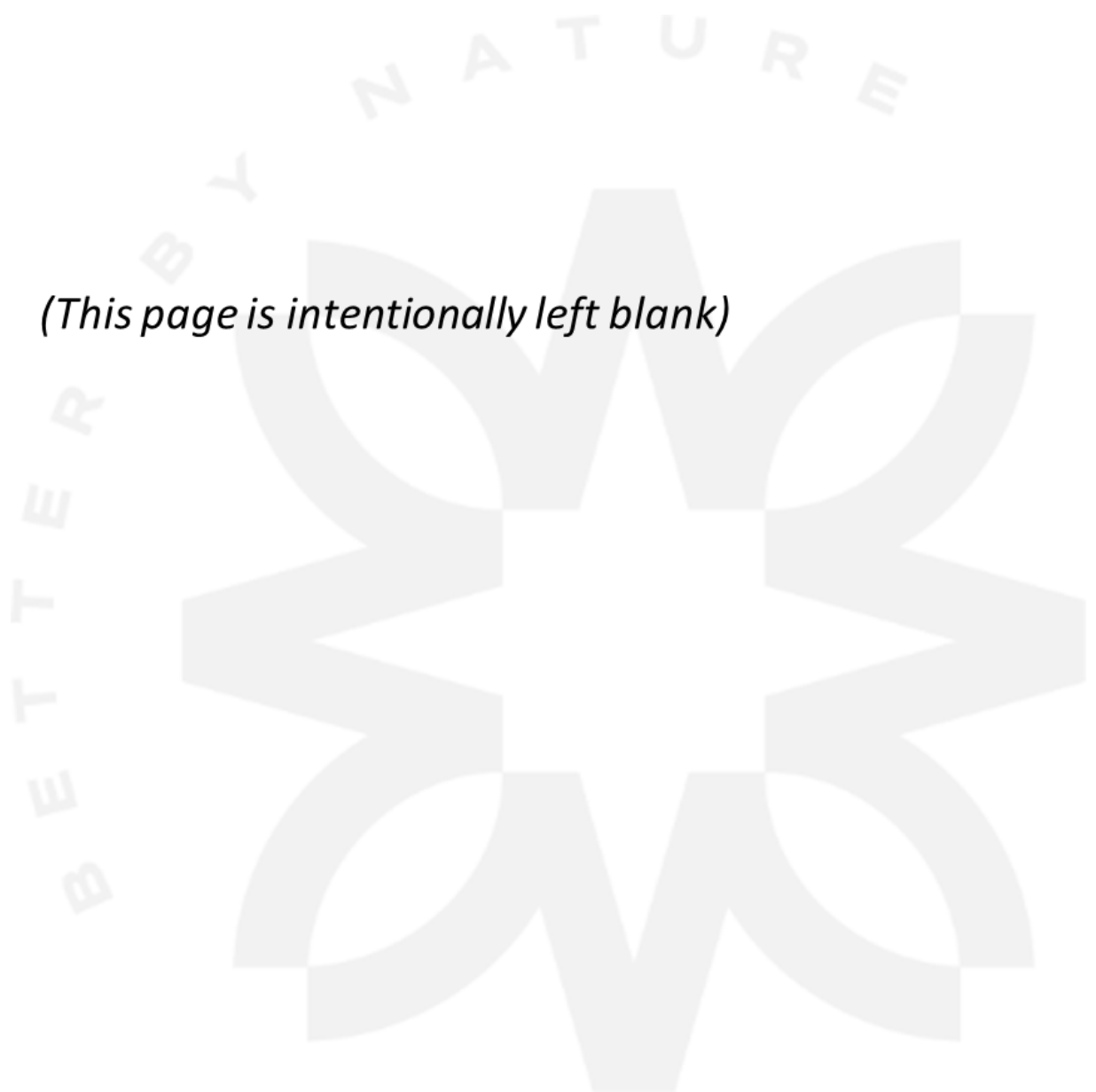
# ABOUT WASATCH COUNTY

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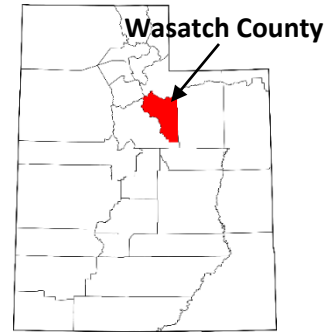
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# HISTORY OF WASATCH COUNTY

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Wasatch County is in the north central region of the state of Utah, east of the Wasatch Mountains and Utah County. The name Wasatch is a Ute word meaning “Valley in the Mountain” or “low place” and pays tribute to the Timpanogos Utes who spent their summers hunting in this beautiful valley and is home to the following Cities: Heber City, Midway, Charleston, Wallsburg, Daniel, Hideout, Independence, and Interlaken.

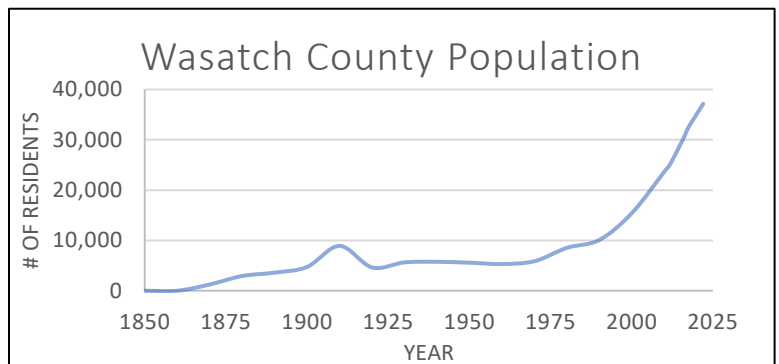


In the early 1850s, the Wasatch area was used by sheep and cattle herders who would bring their livestock up from the Provo area in the summer to allow their animals to graze. However, in 1859, Utah pioneer parties, consisting primarily of LDS converts from Great Britain, came to permanently settle and farm in the area.

In 1862, Wasatch County was officially established as a Utah County with London Springs serving as the county seat. That same year, the town of London Springs, which was originally named to help remind the many English pioneers where they came from, was renamed to Heber City to honor Heber C. Kimball, an LDS apostle and prolific missionary to many of the local residents.

From the late 1800s to 2000, Wasatch County saw a slow and steady growth of people who came to the area to farm or work within the Park City Silver mines. Although primarily a farming community, Wasatch County did see the growth of local commerce aimed to make life easier for the local community. For example, in 1899, the Rio Grande Western Railroad completed the Heber Valley Railroad (also recognized as the Heber Creeper) to move sheep from summer grazing pastures to the Provo area for winter grazing or for sale. Other historical buildings that can be seen throughout Wasatch County and point to the county’s rich rural character include: the Heber Exchange Mercantile, Zions Bank, the Tabernacle.

While the growth of the region was slow and steady throughout the 1900s, things changed in the early 2000s as individuals recognized the area to be a desirable destination to live, work, and play. This was showcased during the 2002 Utah Winter Olympics as Wasatch County hosted the Cross Country and Biathlon races. In the past 22 years, Wasatch County has grown over 142% and is now home to over 37,000 residents. In 2018, Wasatch County was designated by the US. Census Bureau as the third-fastest growing county in the United States.



In addition to being a rural and farming community, Wasatch County now stands as a community for many people who commute to work in Salt Lake City or Provo and as a tourist attraction. Wasatch County also provides a strong workforce and employment infrastructure that brings many people to work within the county. These factors, coupled with easy access to recreational opportunities and beautiful views of the Heber Valley makes Wasatch County the special place that it is and home to many proud residents.

# WASATCH COUNTY VISION, PURPOSE, & VALUE

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In July of 2023, the County Council met during a work-session meeting to review and discuss the County's long-term vision, purpose, and value statements to determine if the general direction provided by prior elected officials remains the same. Slight modifications were made to clarify direction and incorporated into the following statements:

## COUNTY VISION STATEMENT

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Wasatch County is recognized as a desirable destination to live, work and play. We are dedicated to honoring & protecting the heritage and rural character of our community and are committed to creating a unique sense of place.

## COUNTY PURPOSE STATEMENT

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In cooperation with the community and local governments, Wasatch County will address public needs, deliver quality services, and provide responsive decisions.

Through thoughtful planning and zoning, that manages the impacts of growth, The County strives to balance the preservation of the area's highly valued rural and agricultural character with the promotion of clean and sustainable economic, residential, recreational, and tourism development opportunities.

## COUNTY VALUES STATEMENT

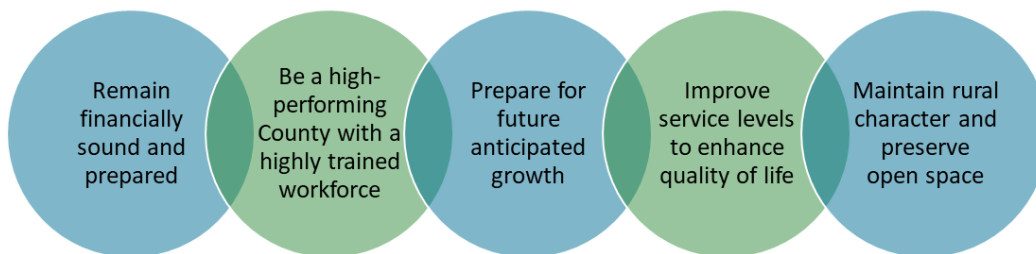
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We manage and communicate our affairs in a fiscally sound and transparent manner while enforcing state and county ordinances consistently to promote a sense of trust between the county and its citizens. All county departments and employees are focused on good governance which includes professionalism, respect, ethics, integrity, transparency, and accountability to all citizens.

# WASATCH COUNTY STRATEGIC PRIORITIES

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In September 2022, the County Council met and identified the following 5 long-term strategic priorities for Wasatch County:




These strategic priorities are utilized when making budgetary and operational decisions within the County. As part of the budget development process (see page 65), the County Council will meet annually review the County's long term strategic priorities and if needed provide recommended updates.


# ELECTED OFFICIALS

The following provides a summary of all elected officials when the 2024 Tentative Budget was presented.


## COUNTY COUNCIL




**Mark Nelson**  
Seat E  
Term: 2021-2024




**Erik Rowland**  
Seat C  
Term: 2023-2026




**Kendall Crittenden**  
Seat D  
Term: 2021-2024



**Spencer Park**  
(Council Chair)  
Seat G  
Term: 2021-2024




**Karl McMillan**  
(Council Vice-Chair)  
Seat F  
Term: 2023-2026




A map of the county showing the seven council districts: E (pink), C (purple), D (dark purple), F (green), G (blue), and B (light blue). The map is oriented with the county's coastline on the right.

**At-Large Council Seats**



**Luke Searle**  
Seat A  
Term: 2023-2026



**Steve Farrell**  
Seat B  
Term: 2021-2024

## ADDITIONAL ELECTED OFFICIALS



**Todd Griffin**  
County Assessor  
Term: 2021-2024



**Scott Sweat**  
County Attorney  
Term: 2023-2026



**Joey Granger**  
County Clerk-Auditor  
Term: 2023-2026



**Diane Burgerer**  
County Treasurer  
Term: 2021-2024



**Marcy Murray**  
County Recorder  
Term: 2021-2024

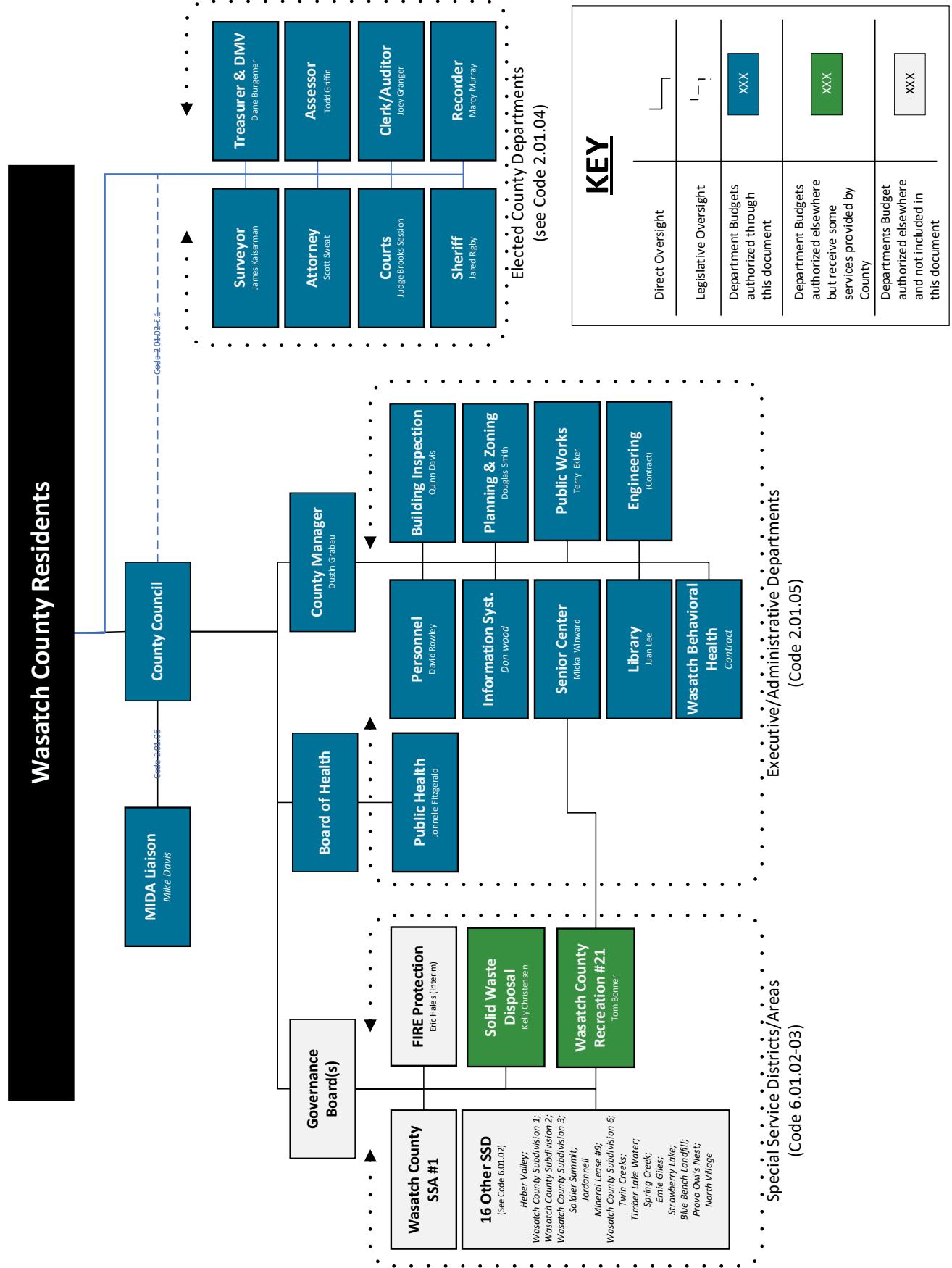


**Jared Rigby**  
County Sheriff  
Term: 2023-2026



**James Kaiserman**  
County Surveyor  
Term: 2021-2024

# WASATCH COUNTY ORGANIZATIONAL OVERVIEW



# TENTATIVE 2024 BUDGET SUMMARY

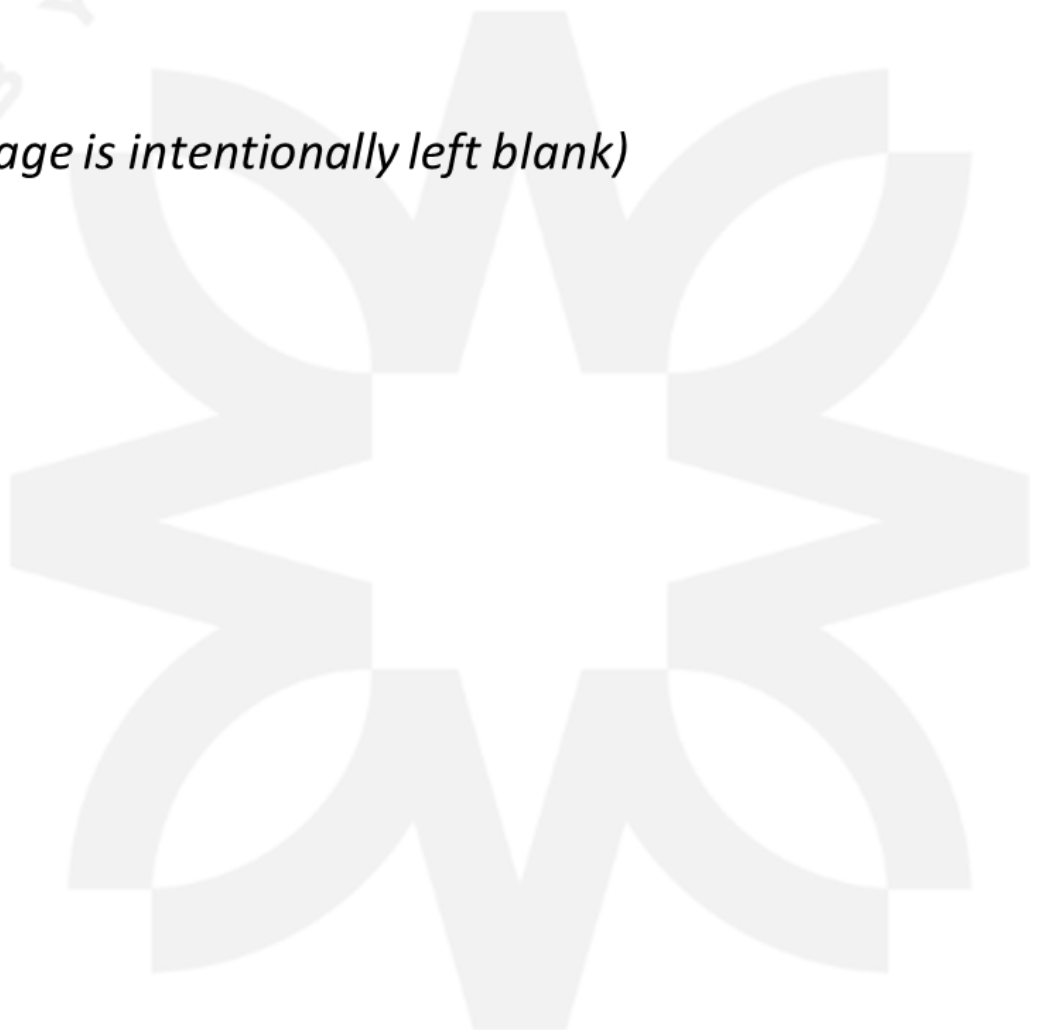
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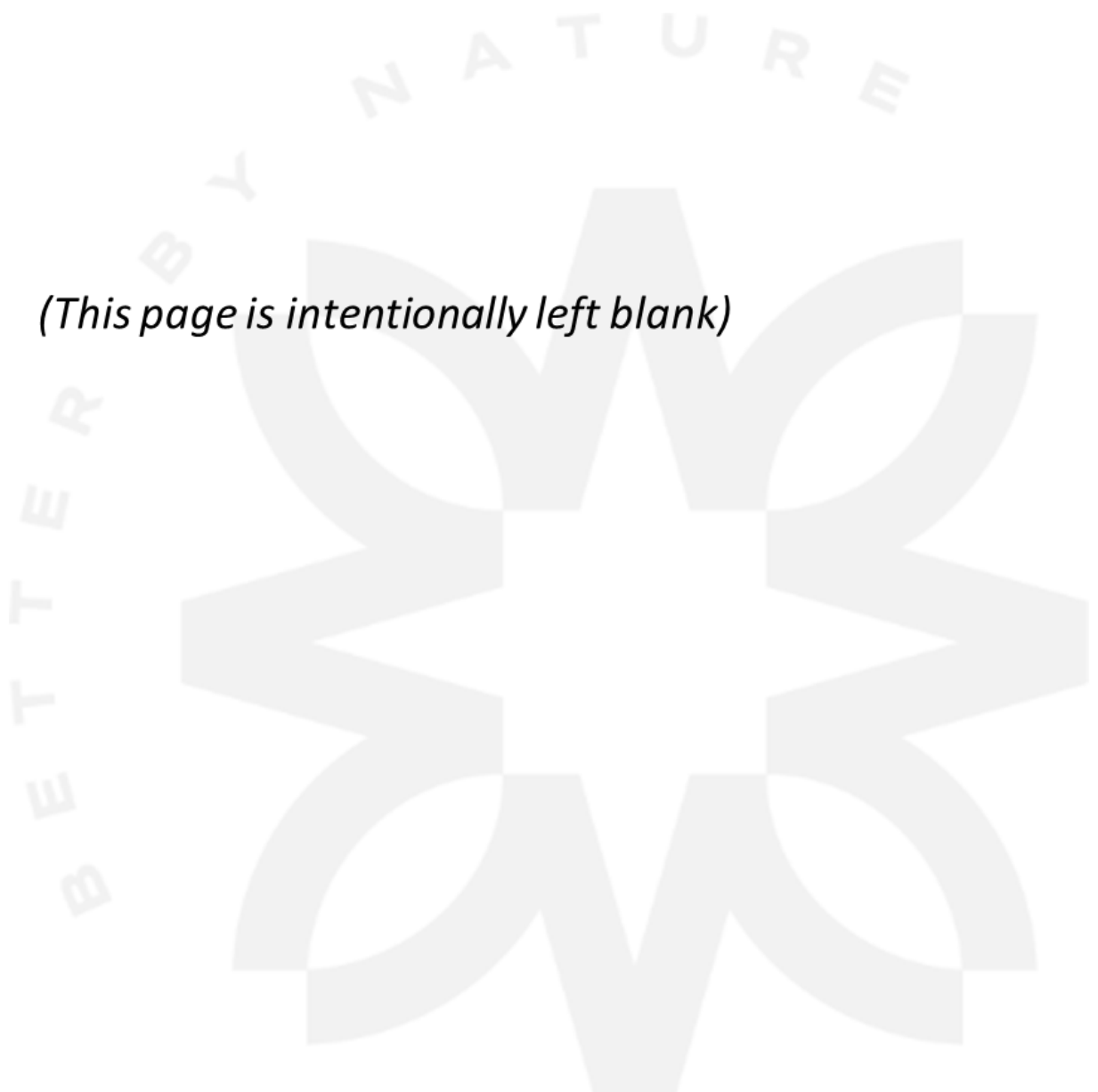
## FY 2024 BUDGET SUMMARY – ALL FUNDS

	BEGINNING BALANCE	TENATIVE REVENUES	TENTATIVE EXPENDITURES	ENDING BALANCE
<b>GENERAL FUND</b>	\$ 18,760,830	\$ 37,921,341	\$ 37,921,341	\$ 18,760,830
<b>SPECIAL REVENUE FUNDS</b>				
HEALTH SERVICES (OPERATING DEPT.)	\$ 4,046,592	\$ 4,239,782	\$ 4,294,999	\$ 3,991,375
LIBRARY (OPERATING DEPT.)	1,609,144	1,965,247	2,085,247	1,489,144
M.I.D.A. (OPERATING DEPT.)	69,186	291,000	282,316	77,870 *
FEDERAL GRANT	627,605	22,000	649,605	- *
JAIL COMMISSARY	165,684	115,500	137,300	143,884 *
LIBRARY MAINTENANCE	100,000	100,000	50,000	150,000 *
LIQUOR DISTRIBUTION	127,141	60,000	60,000	127,141
RESTAURANT TAX	1,495,333	1,214,000	1,039,804	1,669,529 *
TRAIL, ARTS & PARK (TAP) TAX	268,802	1,200,000	1,128,080	340,722 *
TRANSIENT ROOM TAX	4,092,232	5,015,000	5,031,799	4,075,433
TRANSPORTATION TAX	301,890	3,368,055	3,572,654	97,291 *
911 EMERGENCY EQUIPMENT	1,626,554	300,000	300,000	1,626,554 *
<b>SUBTOTAL</b>	<b>\$ 14,530,163</b>	<b>\$ 17,890,584</b>	<b>\$ 18,631,803</b>	<b>\$ 13,788,944</b>
<b>INTERNAL SERVICES FUND</b>				
I.T. SERVICES (OPERATING DEPT.)	\$ 488,120	\$ 2,931,730	\$ 3,036,634	\$ 383,216 *
COMMUNICATION EQUIPMENT	516,203	202,175	157,691	560,687
COMPUTER REPLACEMENT	551,816	439,010	339,550	651,276 *
FLEET MAINTENANCE	410,534	64,500	60,600	414,434
FLEET REPLACEMENT	1,318,728	804,033	992,000	1,130,761 *
<b>SUBTOTAL</b>	<b>\$ 3,285,400</b>	<b>\$ 4,441,449</b>	<b>\$ 4,586,475</b>	<b>\$ 3,140,374</b>
<b>CAPITAL FUNDS</b>				
B & C ROADS	\$ 962,921	\$ 1,971,219	\$ 2,268,226	\$ 665,914 *
GENERAL C.I.P.	13,648,644	15,110,000	10,550,000	18,208,644 *
IMPACT FEES	2,182,420	1,264,000	55,000	3,391,420 *
<b>SUBTOTAL</b>	<b>\$ 16,793,985</b>	<b>\$ 18,345,219</b>	<b>\$ 12,873,226</b>	<b>\$ 22,265,979</b>
<b>DEBT SERVICE FUNDS</b>				
COUNTY BOND DEBT SERVICE	\$ 3,972,886	\$ 987,491	\$ 987,491	\$ 3,972,886
SALES TAX DEBT SERVICE BOND	-	-	-	-
<b>SUBTOTAL</b>	<b>\$ 3,972,886</b>	<b>\$ 987,491</b>	<b>\$ 987,491</b>	<b>\$ 3,972,886</b>
<b>ENDING BALANCE</b>	<b>\$ 57,343,264</b>	<b>\$ 79,586,084</b>	<b>\$ 75,000,336</b>	<b>\$ 61,929,012</b>

\* In 2024, these funds are projected to see a change in fund balance in 2024 that will be equal to or greater than 10% in comparison to its estimated 2023 year-end projected fund balance (or FY 2024 Beginning Balance). Please see individual fund schedules for more details regarding the causes of those changes.



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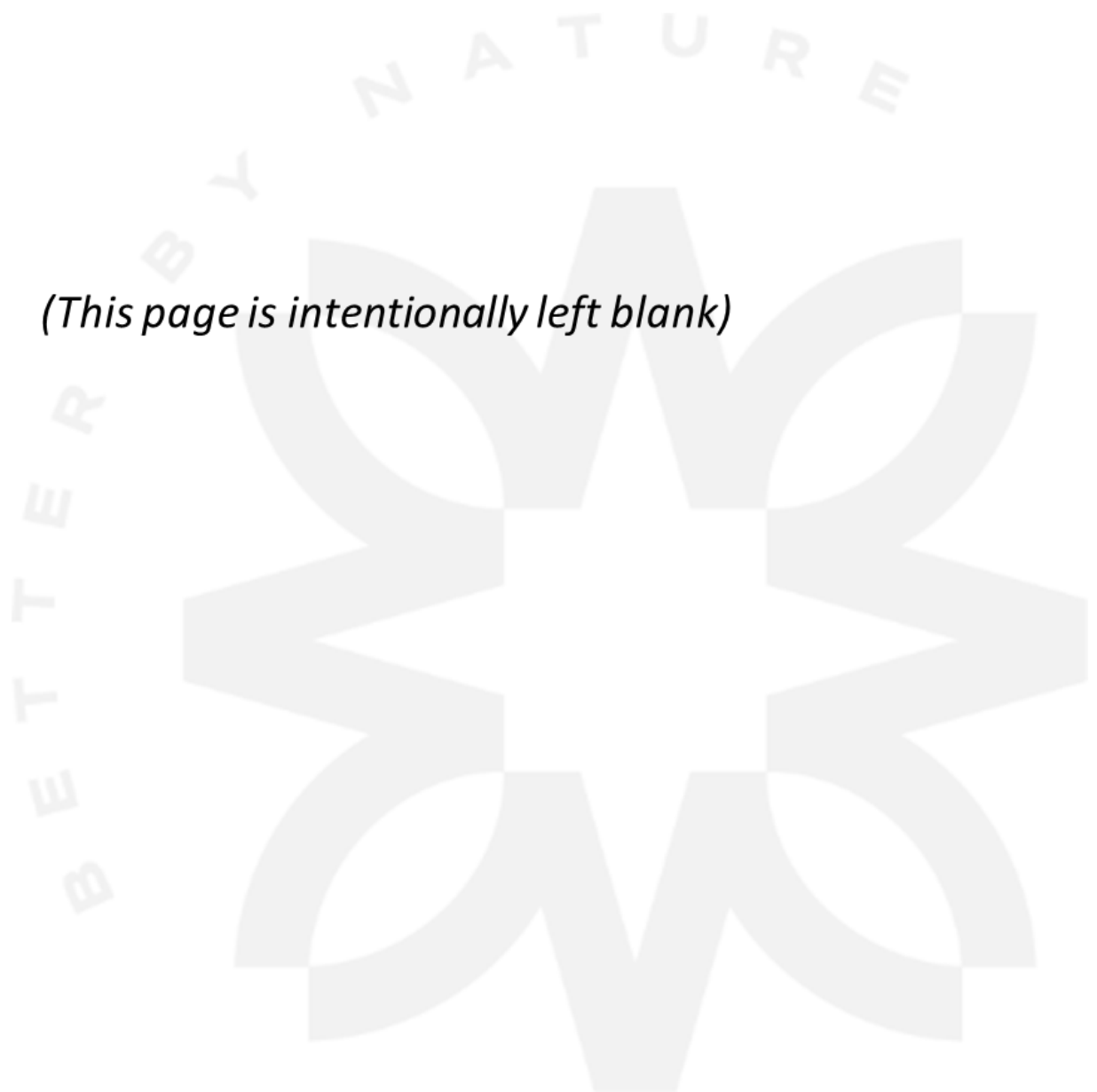
# AUTHORIZED POSITION COUNT

	2022 AUTHORIZED	2023 AUTHORIZED	2024 TENTATIVE	NET CHANGE
<b>GENERAL FUND</b>				
ASSESSOR	13.0	14.0	14.0	-
ATTORNEY'S OFFICE	14.0	14.0	14.0	-
BUILDING INSPECTIONS	9.0	11.0	11.0	-
CLERK/AUDITOR	5.0	6.0	6.0	-
COUNTY COUNCIL	7.0	7.0	7.0	-
COUNTY MANAGER	3.0	4.0	5.0	1.0
ENGINEERING	-	1.0	1.0	-
HUMAN RESOURCES	3.0	3.0	3.0	-
JUSTICE COURT	4.0	4.0	4.0	-
PLANNING & ZONING	6.0	7.0	7.0	-
PUBLIC WORKS	24.5	25.5	27.0	1.5
RECORDER	7.0	6.0	6.0	-
SENIOR CITIZENS	8.0	8.0	8.0	-
SHERIFF'S OFFICE <sup>1</sup>	84.0	88.0	88.0	-
SURVEYOR	4.0	4.0	5.0	1.0
TREASURER	5.0	6.0	6.0	-
<b>GENERAL FUND TOTALS:</b>	<b>196.5</b>	<b>208.5</b>	<b>212.0</b>	<b>3.5</b>
<b>SPECIAL REVENUE FUNDS</b>				
HEALTH SERVICES FUND	35.0	31.0	27.0	(4.0)
LIBRARY FUND	15.0	16.0	17.0	1.0
MIDA FUND	1.0	1.0	1.0	-
PUBLIC HEALTH SERVICES FUND	35.0	30.0	30.0	-
TRAILS ARTS & PARK (TAP) FUND	-	2.0	2.0	-
<b>INTERNAL SERVICE FUNDS</b>				
IT SERVICE FUND	11.0	11.0	12.0	1.0
<b>CAPITAL IMPROVEMENT FUNDS</b>				
B & C ROADS FUND	0.5	1.5	-	(1.5)
<b>OTHER FUNDS TOTAL:</b>	<b>97.5</b>	<b>92.5</b>	<b>89.0</b>	<b>(3.5)</b>
<b>ALL FUNDS TOTAL:</b>	<b>294.0</b>	<b>301.0</b>	<b>301.0</b>	<b>-</b>

<sup>1</sup> The Position Count for the Sheriff's Office does not include the Search and Rescue volunteers who are paid a regular stipend for operational support during emergency situations.



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# GENERAL FUND'S FUND SCHEDULE & DEPARTMENT DETAILS

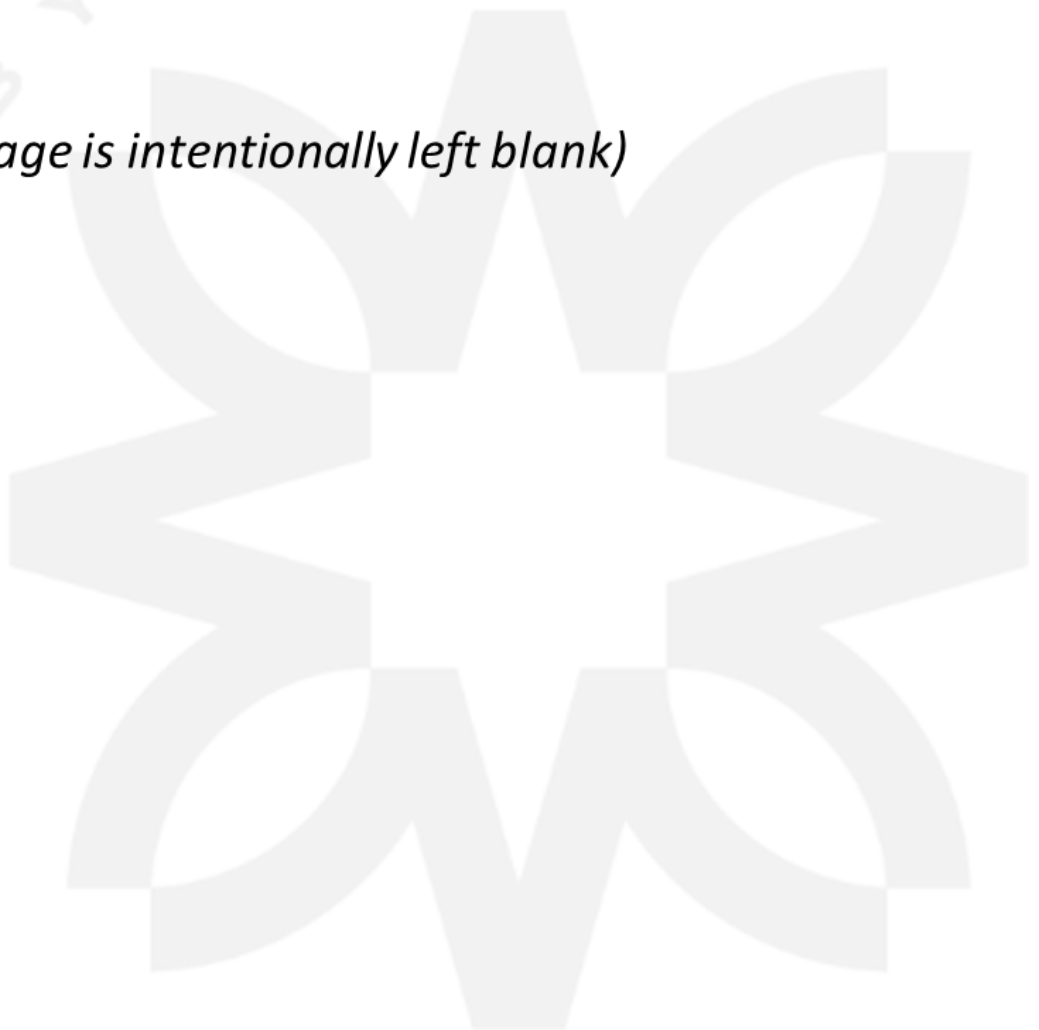
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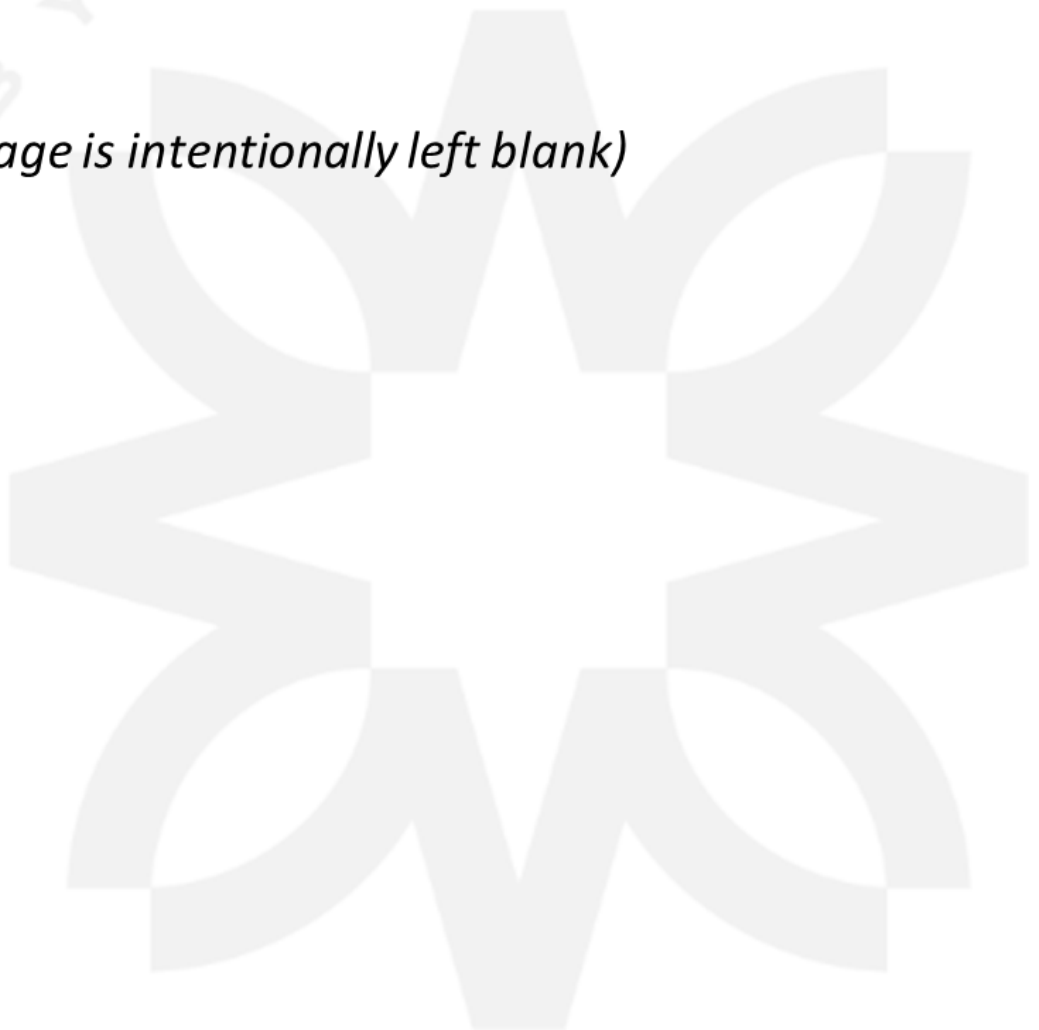
## FUND SCHEDULE – GENERAL FUND

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
<b>BEGINNING BALANCE</b>	<b>\$ 19,516,709</b>	<b>\$ 21,328,919</b>	<b>\$ 18,601,797</b>	<b>\$ 18,760,830</b>
<b>REVENUES</b>				
PROPERTY TAX	16,495,806	17,227,500	17,546,592	18,687,500
SALES TAX	5,483,716	5,678,516	5,591,161	5,678,516
DEVELOPMENT FEES	5,214,490	4,427,299	5,255,111	5,137,299
FEE IN LIEU	1,408,294	1,751,528	1,869,071	1,751,528
PUBLIC SAFETY PROGRAMS	2,650,335	2,643,200	2,619,104	2,685,200
MENTAL HEALTH FEES	893,858	1,200,000	1,157,672	1,200,000
GRANTS	265,559	349,227	362,827	758,187
RECORDING FEES	598,520	667,900	471,656	492,900
SENIOR CENTER FEES	115,756	139,200	121,524	122,200
AUDITOR FEES	92,872	60,500	48,096	60,500
MOTOR VEHICLE FEES	60,017	60,000	60,000	60,000
OTHER FEES	844,761	310,500	860,866	312,000
CONTRIBUTIONS & TRANSFERS	341,526	111,000	111,555	975,511
<b>TOTAL REVENUES</b>	<b>\$ 34,465,510</b>	<b>\$ 34,626,370</b>	<b>\$ 36,075,235</b>	<b>\$ 37,921,341</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 53,982,219</b>	<b>\$ 55,955,289</b>	<b>\$ 54,677,032</b>	<b>\$ 56,682,171</b>
<b>DEPARTMENTAL APPROPRIATIONS</b>				
ASSESSOR'S OFFICE	1,149,036	1,659,379	3,054,436	1,862,024
ATTORNEY'S OFFICE	1,488,421	1,748,781	1,925,957	2,255,184
BUILDING INSPECTIONS	1,314,733	2,054,658	1,676,010	2,291,659
CLERK/AUDITOR'S OFFICE	1,111,135	1,226,936	1,227,796	1,373,783
COUNTY COUNCIL	346,812	394,896	426,325	493,109
COUNTY MANAGER	687,508	572,907	657,910	894,549
ENGINEERING	428,082	481,429	451,357	554,962
GENERAL SERVICES	9,161,926	3,590,968	2,812,927	2,666,865
HUMAN RESOURCES	221,796	434,209	489,484	594,748
JUSTICE COURT	386,567	432,707	442,474	516,602
MIDA	1,570	-	-	-
PLANNING & ZONING	715,671	879,016	911,180	1,124,008
PUBLIC WORKS	3,235,755	4,366,487	4,622,820	5,229,110
RECORDER'S OFFICE	558,604	653,014	653,274	851,628
SENIOR CENTER	712,251	717,542	764,549	885,083
SHERIFF'S OFFICE	12,990,445	14,350,020	14,758,634	15,037,832
SURVEYOR'S OFFICE	359,367	462,980	442,688	581,831
TREASURER'S OFFICE	510,744	600,441	598,381	708,363
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 35,380,422</b>	<b>\$ 34,626,370</b>	<b>\$ 35,916,202</b>	<b>\$ 37,921,341</b>
<b>ENDING BALANCE</b>	<b>\$ 18,601,797</b>	<b>\$ 21,328,919</b>	<b>\$ 18,760,830</b>	<b>\$ 18,760,830</b>



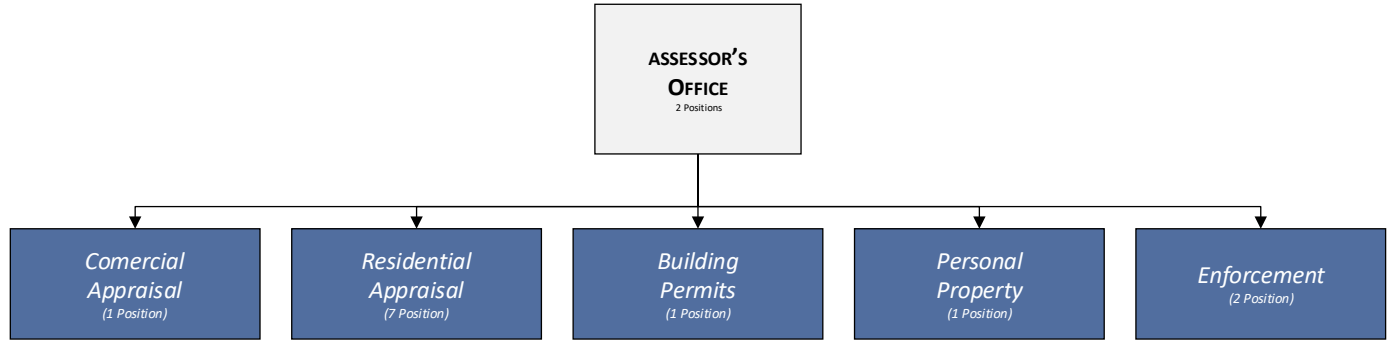
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# ASSESSOR'S OFFICE



**VISION STATEMENT:** A nationally recognized assessing organization that utilizes best practices to create and communicate fair, accurate, current, and equitable annual tax rolls for Wasatch County.

**MISSION STATEMENT:** To fairly and equitably assess and communicate the current value of all property within Wasatch County through professionalism and efficiency.

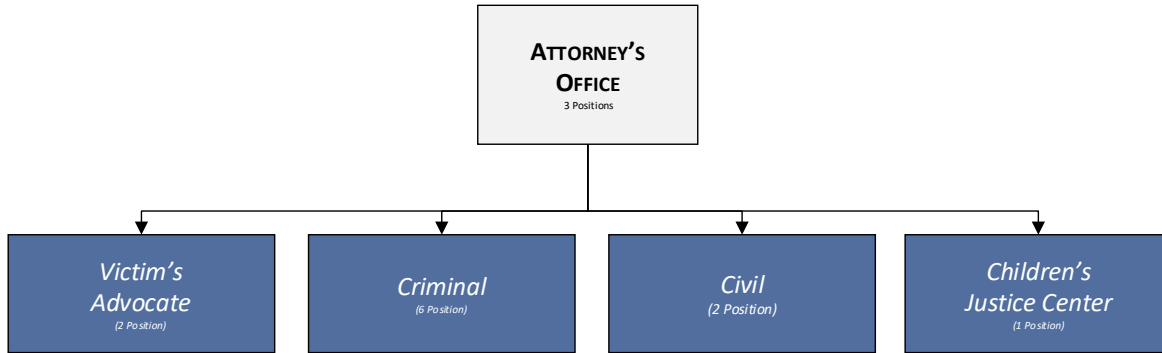
**CORE RESPONSIBILITIES:** To assess taxable residential/commercial properties; verify greenbelt and primary residency exemptions; communicate/inform community of property valuation and its process; and to provide exemplary customer service to community members.

## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
PERSONNEL EXPENSES	\$ 954,896	\$ 1,339,630	\$ 1,179,138	\$ 1,413,724
OPERATING EXPENSES	69,832	178,307	1,741,910	265,807
FIXED EXPENSES	121,258	129,442	129,368	170,493
CAPITAL OUTLAY	3,051	12,000	4,021	12,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,149,036</b>	<b>\$ 1,659,379</b>	<b>\$ 3,054,436</b>	<b>\$ 1,862,024</b>
<i>AUTHORIZED POSITIONS</i>	<i>13.0</i>	<i>14.0</i>	<i>14.0</i>	<i>14.0</i>
<i>FUNDED FTE'S</i>	<i>13.0</i>	<i>14.0</i>	<i>14.0</i>	<i>14.0</i>

**The change in funding from the 2023 Adopted Budget to the 2024 Tentative Budget is primarily due to:**

- (1) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase (effective January 2024) and a 2.5% pay-plan increases (effective on employee's position date).
- (2) Increase in contractual services to evaluate/update cell phone tower property values.
- (3) Increase in costs relating to IT, Fleet, utility related services and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.



**VISION STATEMENT:** *A safe, prosperous, and desirable destination to live, work, and play*

**MISSION STATEMENT:** *To safeguard the county through aggressive yet fair prosecution of those who commit crime within the county. To promote and participate in programs that reduce crime and victimization while striving to work with law abiding citizens of Wasatch County and law enforcement agencies for the improvement of and the achievement of these goals.*

**CORE RESPONSIBILITIES:** *Prosecutes felony and misdemeanor cases occurring in Wasatch County; Provide legal advice and assistance to the County; Prosecute delinquency matters for the state of Utah in Juvenile Court; Provide a child-friendly atmosphere when interviewing, recording, and preserving child testimony associated with alleged abuse.*

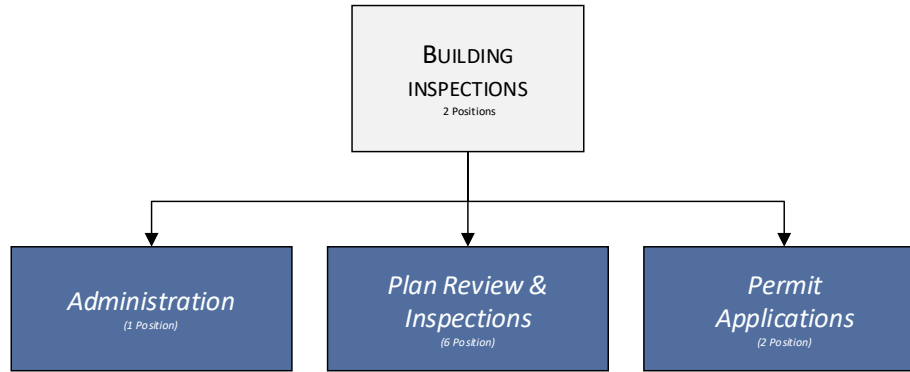
## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL		BUDGET		ESTIMATED		TENTATIVE
	2022		2023		2023		2024
PERSONNEL EXPENSES	\$	1,314,845	\$	1,538,702	\$	1,719,495	\$ 2,043,961
OPERATING EXPENSES		61,213		78,907		80,089	78,907
FIXED EXPENSES		112,088		121,172		120,605	127,317
CAPITAL OUTLAY		275		10,000		5,768	5,000
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>1,488,421</b>	<b>\$</b>	<b>1,748,781</b>	<b>\$</b>	<b>1,925,957</b>	<b>\$ 2,255,184</b>
<i>AUTHORIZED POSITIONS</i>		14.0		14.0		14.0	14.0
<i>FUNDED FTE'S</i>		13.3		13.3		13.7	13.7

**The change in funding from the 2023 Adopted Budget to the 2024 Tentative Budget is primarily due to:**

- (1) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase (effective January 2024) and a 2.5% pay-plan increases (effective on employees position date).
- (2) Increase in costs relating to IT, Fleet, utility related services and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.

# BUILDING INSPECTIONS DEPARTMENT



**VISION STATEMENT:** *A community where residents and visitors have complete confidence that all buildings they enter were built to adopted codes and are safe for occupancy.*

**MISSION STATEMENT:** *To protect and enhance the quality of life for Wasatch County residents through the professional, fair, and consistent enforcement of the Utah State adopted building codes from knowable, friendly, and helpful staff.*

**CORE RESPONSIBILITIES:** *Reviews and approve building plans; Issues permits for residential and commercial construction; performs building, plumbing, mechanical, electrical, and sign inspections.*

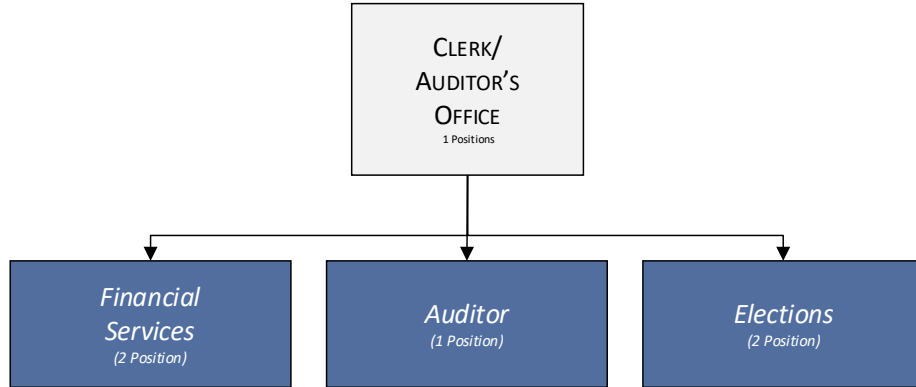
## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
PERSONNEL EXPENSES	\$ 890,481	\$ 1,269,968	\$ 1,156,683	\$ 1,502,033
OPERATING EXPENSES	291,391	583,320	358,218	583,320
FIXED EXPENSES	117,604	186,770	151,960	193,305
CAPITAL OUTLAY	15,258	14,600	9,150	13,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,314,733</b>	<b>\$ 2,054,658</b>	<b>\$ 1,676,010</b>	<b>\$ 2,291,659</b>
<i>AUTHORIZED POSITIONS</i>	<i>9.0</i>	<i>11.0</i>	<i>11.0</i>	<i>11.0</i>
<i>FUNDED FTE'S</i>	<i>9.0</i>	<i>11.0</i>	<i>11.0</i>	<i>11.0</i>

**The change in funding from the 2023 Adopted Budget to the 2024 Tentative Budget is primarily due to:**

- (1) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase (effective January 2024) and a 2.5% pay-plan increases (effective on employees position date).
- (2) Increase in costs relating to IT, Fleet, utility related services and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.
- (3) Includes the one-time purchase of a new vehicle for new position added in 2023 Budget.

# COUNTY CLERK & AUDITOR'S OFFICE



**VISION STATEMENT:** *To be the subject-matter expert regarding the duties of the Clerks/Auditor's Office while making the county more transparent in the use of the funds it receives.*

**MISSION STATEMENT:** *To provide transparent, secure, and professional services to Wasatch County departments and its community.*

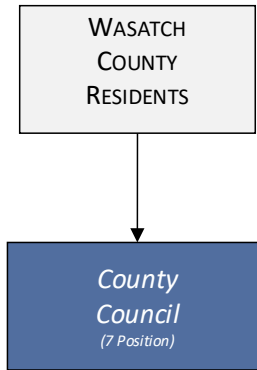
**CORE RESPONSIBILITIES:** *To prepare, administer, process, and maintain all county-wide elections; issue marriage licenses and process passports; prepares agendas and take County Council meetings; administer financial functions of the county (to include the County-wide budget); maintain records of all financial transactions; conducts reviews and internal audits; Assist with the management of the property tax system.*

## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
PERSONNEL EXPENSES	\$ 518,310	\$ 670,094	\$ 574,591	\$ 809,714
OPERATING EXPENSES	300,772	232,200	281,957	232,200
FIXED EXPENSES	309,869	311,642	358,249	321,869
CAPITAL OUTLAY	(17,815)	13,000	13,000	10,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,111,135</b>	<b>\$ 1,226,936</b>	<b>\$ 1,227,796</b>	<b>\$ 1,373,783</b>
<i>AUTHORIZED POSITIONS</i>	<i>5.0</i>	<i>6.0</i>	<i>6.0</i>	<i>6.0</i>
<i>FUNDED FTE'S</i>	<i>5.0</i>	<i>6.0</i>	<i>6.0</i>	<i>6.0</i>

**The change in funding from the 2023 Adopted Budget to the 2024 Tentative Budget is primarily due to:**

- (1) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase (effective January 2024) and a 2.5% pay-plan increases (effective on employees position date).
- (2) Increase in costs relating to IT, Fleet, utility related services and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.



**VISION STATEMENT:** *Creation of a desirable destination to live, work, and play & to protect the heritage and rural character of our community.*

**MISSION STATEMENT:** *To address public needs, deliver quality services, and provide responsible decisions that positively impacts county growth while preserving the area's highly valued rural and agricultural character.*

**CORE RESPONSIBILITIES:** *Serves as the legislative body for Wasatch County and responsible for the establishment and approval of all ordinances, resolutions, budgets, and the county code; Provides general policy direction for Wasatch County Offices and Departments.*

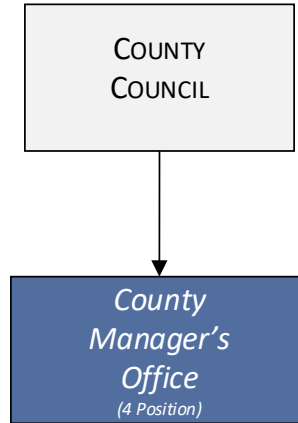
## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
PERSONNEL EXPENSES	\$ 256,044	\$ 275,404	\$ 285,950	\$ 334,031
OPERATING EXPENSES	49,490	85,800	108,415	97,000
FIXED EXPENSES	37,122	28,692	29,461	57,078
CAPITAL OUTLAY	4,157	5,000	2,500	5,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 346,812</b>	<b>\$ 394,896</b>	<b>\$ 426,325</b>	<b>\$ 493,109</b>
<i>AUTHORIZED POSITIONS</i>	<i>7.0</i>	<i>7.0</i>	<i>7.0</i>	<i>7.0</i>
<i>FUNDED FTE'S</i>	<i>3.5</i>	<i>3.5</i>	<i>3.5</i>	<i>3.5</i>

**The change in funding from the 2023 Adopted Budget to the 2024 Tentative Budget is primarily due to:**

- (1) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase.
- (2) Increase in costs relating to IT, Fleet, utility related services and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.
- (3) Various small-scale operational budget adjustments to align budget to prior year actual expenditures.

# COUNTY MANAGER'S OFFICE



**VISION STATEMENT:** *A high-performing county with a highly trained workforce prepared to provide needed community services that enhance the quality of life of all.*

**MISSION STATEMENT:** *To deliver excellent public service that improves the quality of life for employees, residents, and visitors of Wasatch County.*

**CORE RESPONSIBILITIES:** *Serves as the chief executive office and responsible for all executive and administrative functions and duties of Wasatch County; Provides direct oversight over all county departments and executive assistance to all County Offices; Works with the County Council to improve operational efficiencies and improved service delivery for all customers.*

## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

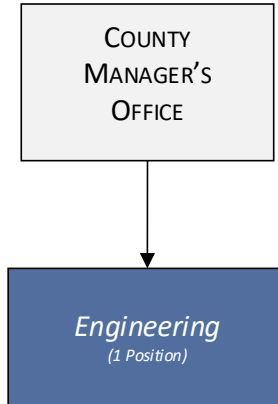
	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
PERSONNEL EXPENSES	\$ 430,114	\$ 521,824	\$ 588,241	\$ 763,592
OPERATING EXPENSES	227,546	19,500	32,467	67,575
FIXED EXPENSES	29,848	31,383	32,060	59,182
CAPITAL OUTLAY	-	200	5,141	4,200
<b>TOTAL EXPENDITURES</b>	<b>\$ 687,508</b>	<b>\$ 572,907</b>	<b>\$ 657,910</b>	<b>\$ 894,549</b>
<i>AUTHORIZED POSITIONS</i>	<i>3.0</i>	<i>4.0</i>	<i>4.0</i>	<i>5.0</i>
<i>FUNDED FTE'S</i>	<i>3.0</i>	<i>3.3</i>	<i>3.3</i>	<i>3.3</i>

**The change in funding from the 2023 Adopted Budget to the 2024 Tentative Budget is primarily due to:**

- (1) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase (effective January 2024) and a 2.5% pay-plan increase (effective on employee's position date).
- (2) Increase in costs relating to IT, Fleet, utility related services and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.
- (3) Addition of 1 Public Information Officer position to improve communications to Wasatch Residents regarding services and activities provided by Wasatch County.
- (4) Various small-scale operational budget adjustments to align budget to prior year actual expenditures.



# ENGINEERING DEPARTMENT



**VISION STATEMENT:** *Providing prompt, and effective engineering services to the community that meets the demands of the general public.*

**MISSION STATEMENT:** *To provide quality engineering, services that enhance the safety and environment of the community through professionalism, excellent customer service, prompt and responsive communication, and effective management.*

**CORE RESPONSIBILITIES:** *Establishing uniform design and construction standards within Wasatch County that create a basis for inspecting local construction projects. Provide a review of all construction plans to ensure those plans meet the acceptable county standards.*

## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

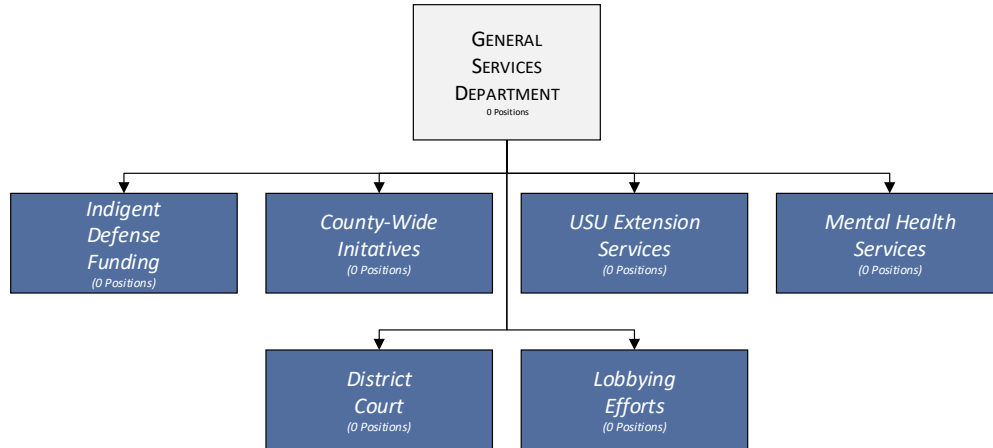
	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
PERSONNEL EXPENSES	\$ -	\$ 78,429	\$ 49,701	\$ 103,712
OPERATING EXPENSES	428,082	400,000	400,048	451,250
FIXED EXPENSES	-	-	-	-
CAPITAL OUTLAY	-	3,000	1,608	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 428,082</b>	<b>\$ 481,429</b>	<b>\$ 451,357</b>	<b>\$ 554,962</b>
<i>AUTHORIZED POSITIONS</i>	-	1.0	1.0	1.0
<i>FUNDED FTE'S</i>	-	1.0	1.0	1.0

**The change in funding from the Budget to the 2024 Tentative Budget is primarily due to:**

- (1) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase (effective January 2024) and a 2.5% pay-plan increase (effective on employee's position date).
- (2) Increase in costs relating to contractual engineering services.



# GENERAL SERVICES DEPARTMENT



**VISION STATEMENT:** Ensuring that Wasatch County is recognized as a desirable destination and that all essential community services are provided.

**MISSION STATEMENT:** To provide resources and services to Wasatch County Community that are needed and valued, but do not directly align with the mission and/or responsibilities of a particular department.

**CORE RESPONSIBILITIES:** Provide funding resources for county-wide initiatives and services such as: Staff training and supplemental support, USU Extension; Indigent Defense, mental health services and District Court support, and lobbying efforts;

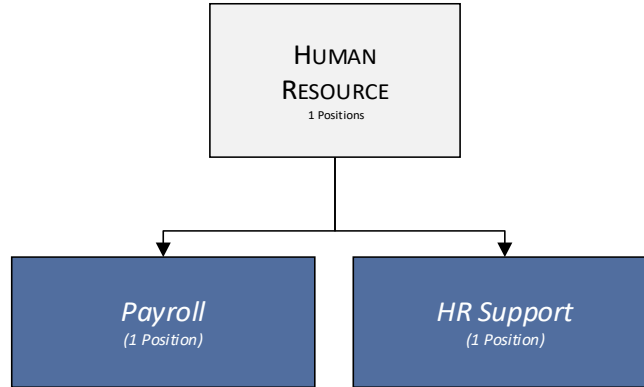
## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
PERSONNEL EXPENSES	\$ -	\$ 730,640	\$ (105,000)	\$ (230,000)
OPERATING EXPENSES	1,570,788	2,503,185	2,560,784	2,839,238
FIXED EXPENSES	53,968	55,011	55,011	47,627
CAPITAL OUTLAY	78	-	-	-
CONTRIBUTIONS & TRANSFERS	7,537,092	302,132	302,132	10,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,624,833</b>	<b>\$ 3,288,836</b>	<b>\$ 2,510,795</b>	<b>\$ 2,656,865</b>
<b>AUTHORIZED POSITIONS</b>	-	-	-	-
<b>FUNDED FTE'S</b>	-	-	-	-

**The change in funding from the 2023 Adopted Budget to the 2024 Tentative Budget is primarily due to:**

- (1) Removal of one-time funding set aside in 2023 Budget to fund wage-study recommendations.
- (2) Removal of transfer to Library and reduction in transfer to the MIDA Fund.
- (3) Increase in public defender funding (offset by increase in revenue from state grant).
- (4) Creation of an emergency budget for potential unanticipated county-wide expenditures.

# HUMAN RESOURCE DEPARTMENT



**VISION STATEMENT:** *An organization that provides the highest quality of service to all who require assistance (to include prospective, current, and past employees). An organization that understands and has incorporated nationally recognized best practices to protect Wasatch County while retaining, recruiting, and maintaining a highly efficient and productive workforce largely through individualized attention.*

**MISSION STATEMENT:** *To provide a comprehensive and high-quality human resource program through mutual trust, respect, and expertise that protects the county while serving the needs of past, present, and future employees.*

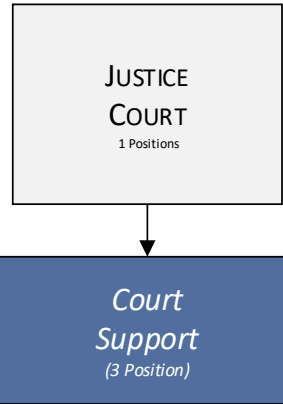
**CORE RESPONSIBILITIES:** *To post and recruit county-wide vacant employment opportunities; To create, maintain, and communicate fair, compliant, and consistent hiring policies county-wide; To administer employee benefits (to include payroll processing); To provide/oversee personnel-related training opportunities; To assist county employees with personnel related issues, concerns, and/or questions; To partner with departments for the strategic management of personnel.*

## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
PERSONNEL EXPENSES	\$ 198,716	\$ 395,816	\$ 439,543	\$ 537,398
OPERATING EXPENSES	4,263	4,450	14,737	20,550
FIXED EXPENSES	18,817	33,443	33,443	36,300
CAPITAL OUTLAY	-	500	1,761	500
<b>TOTAL EXPENDITURES</b>	<b>\$ 221,796</b>	<b>\$ 434,209</b>	<b>\$ 489,484</b>	<b>\$ 594,748</b>
<i>AUTHORIZED POSITIONS</i>	<i>3.0</i>	<i>3.0</i>	<i>3.0</i>	<i>3.0</i>
<i>FUNDED FTE'S</i>	<i>3.0</i>	<i>3.0</i>	<i>3.0</i>	<i>3.0</i>

**The change in funding from the 2023 Adopted Budget to the 2024 Tentative Budget is primarily due to:**

- (1) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase (effective January 2024) and a 2.5% pay-plan increase (effective on employee's position date).
- (2) Increase in costs relating to IT, Fleet, utility related services and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.
- (3) Increase in funds to support new employee performance system to be implemented in 2024.



**VISION STATEMENT:** *Fair and just prosecution that improve the quality of life in Wasatch County.*

**MISSION STATEMENT:** *To sit in judgment of criminal and small claims proceedings, to resolve legal issues, and to ensure justice; thereby improving the quality of life in the community.*

**CORE RESPONSIBILITIES:** *Handles all Class B, Class C, and Infraction violations that occur in Wasatch County. Handles small claim cases that occur or if the defendant resides in the county limits.*

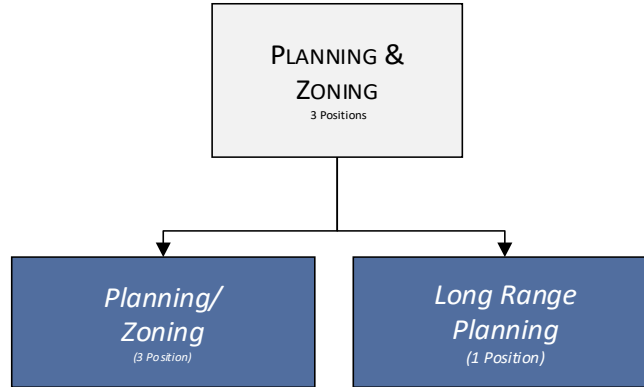
## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
PERSONNEL EXPENSES	\$ 302,510	\$ 344,109	\$ 359,073	\$ 408,141
OPERATING EXPENSES	33,531	34,000	30,161	39,000
FIXED EXPENSES	50,216	54,098	53,240	68,961
CAPITAL OUTLAY	311	500	-	500
<b>TOTAL EXPENDITURES</b>	<b>\$ 386,567</b>	<b>\$ 432,707</b>	<b>\$ 442,474</b>	<b>\$ 516,602</b>
<i>AUTHORIZED POSITIONS</i>	<i>4.0</i>	<i>4.0</i>	<i>4.0</i>	<i>4.0</i>
<i>FUNDED FTE'S</i>	<i>4.0</i>	<i>4.0</i>	<i>4.0</i>	<i>4.0</i>

**The change in funding from the 2023 Adopted Budget to the 2024 Tentative Budget is primarily due to:**

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- (2) Increase in costs relating to IT, Fleet, utility related services and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.
- (3) Various small-scale operational budget adjustments to align budget to prior year actual expenditures.

# PLANNING & ZONING DEPARTMENT



**VISION STATEMENT:** *The creation, through the implementation and enforcement of effective land-use regulation, of a unique sense of place and positive community that has protected its heritage, rural character, and natural beauty.*

**MISSION STATEMENT:** *To carefully and collaboratively guide current and future growth and development by providing professional planning services in a manner that exemplifies integrity, transparency, and thoughtful implementation of established policies.*

**CORE RESPONSIBILITIES:** *To review and process development related applications and/or permits; Issue building permits; Prepare and analyze projects to be presented to various decision makers; Assist local residents and developers who have land-use related questions/concerns. Manage and enforce local land-use related codes;*

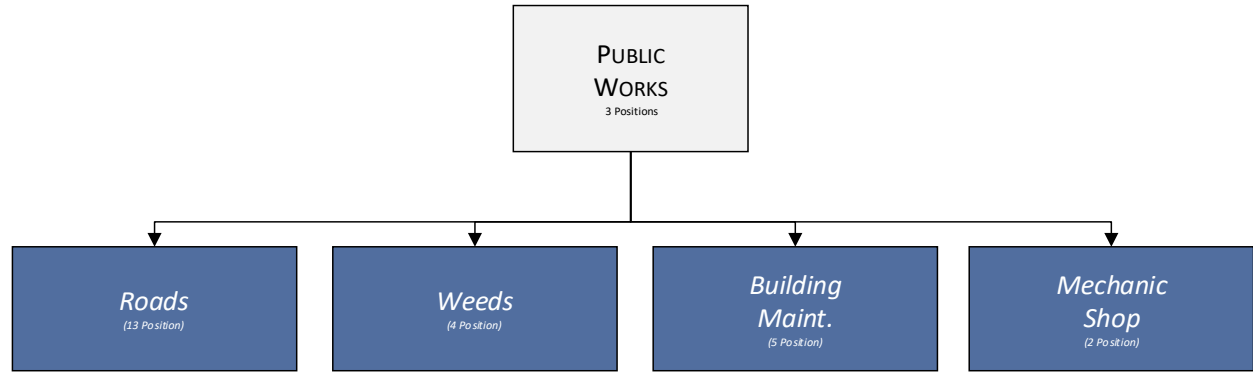
## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
PERSONNEL EXPENSES	\$ 593,415	\$ 728,917	\$ 745,860	\$ 955,926
OPERATING EXPENSES	53,598	81,500	101,444	93,100
FIXED EXPENSES	68,659	65,599	63,875	71,982
CAPITAL OUTLAY	-	3,000	-	3,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 715,671</b>	<b>\$ 879,016</b>	<b>\$ 911,180</b>	<b>\$ 1,124,008</b>
<i>AUTHORIZED POSITIONS</i>	<i>6.0</i>	<i>7.0</i>	<i>7.0</i>	<i>7.0</i>
<i>FUNDED FTE'S</i>	<i>6.0</i>	<i>7.0</i>	<i>7.0</i>	<i>7.0</i>

**The change in funding from the 2023 Adopted Budget to the 2024 Tentative Budget is primarily due to:**

- (1) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase (effective January 2024) and a 2.5% pay-plan increase (effective on employee's position date).
- (2) Increase in costs relating to IT, Fleet, utility related services and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.
- (3) Increase in contractual services (offset by increase in revenue) and meeting support expenses.

# PUBLIC WORKS DEPARTMENT



**VISION STATEMENT:** *A noticeably improved community through the decisions made by an appreciated and respected department that takes pride in the work they do and in the community.*

**MISSION STATEMENT:** *To keep county roads and facilities in top quality condition while providing timely and appreciated departmental services (such as noxious weed control and snowplow services) to our beautiful county through innovative service delivery methods.*

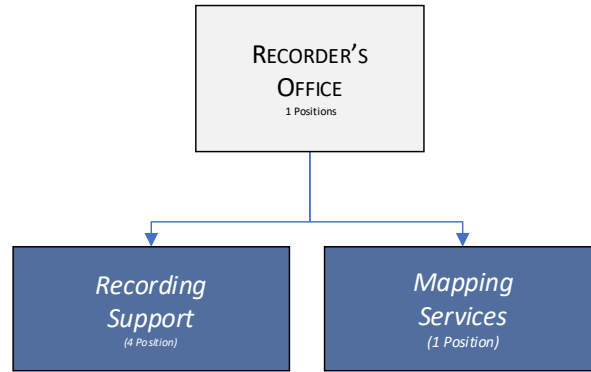
**CORE RESPONSIBILITIES:** *To maintain the County's road-ways and signage system; Provide maintenance and repair services to County-owned buildings; Provide snow removal services during winter months and noxious weed control services during spring/summer months; Provide flood control services when needed.*

## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
PERSONNEL EXPENSES	\$ 2,352,830	\$ 2,834,448	\$ 2,944,069	\$ 3,439,452
OPERATING EXPENSES	212,558	716,950	836,278	787,863
FIXED EXPENSES	660,852	680,089	730,873	926,795
CAPITAL OUTLAY	9,515	135,000	111,600	75,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,235,755</b>	<b>\$ 4,366,487</b>	<b>\$ 4,622,820</b>	<b>\$ 5,229,110</b>
<i>AUTHORIZED POSITIONS</i>	24.5	25.5	25.5	27.0
<i>FUNDED FTE'S</i>	24.5	25.5	25.5	27.0

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- (2) Increase in costs relating to IT, Fleet, utility related services and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.
- (3) Increase in wages and benefits to move personnel expenses from B&C fund to Public Works General Fund Budget (to be offset by increase in Transfer revenue from B&C Fund).
- (4) Increase in winter related expenditures in anticipation for colder-than-normal winter weather
- (5) Increased budget to support service commitments to other agencies (offset by anticipated increase in revenues).



**VISION STATEMENT:** *A well-run and cross-trained organization providing community members easy access to up-to-date and accurate ownership land records or customer-friendly services associated with the updating of those records.*

**MISSION STATEMENT:** *To provide the residents of Wasatch County protection, preservation and presentation of the official records of Wasatch County administered by this office in accordance with statutory requirements in the most efficient, professional and cost effective manner.*

**CORE RESPONSIBILITIES:** *Records documents pertaining to real estate property and maintains cross-reference indexes to these records; Also maintains a set of maps which show the current ownership of every tract of land in the entire county.*

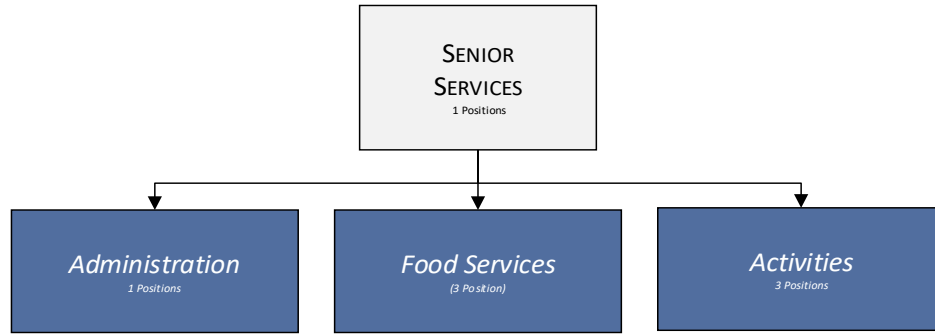
## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
PERSONNEL EXPENSES	\$ 428,125	\$ 502,194	\$ 511,746	\$ 632,277
OPERATING EXPENSES	6,843	23,000	15,912	21,000
FIXED EXPENSES	123,228	124,820	124,616	195,351
CAPITAL OUTLAY	408	3,000	1,000	3,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 558,604</b>	<b>\$ 653,014</b>	<b>\$ 653,274</b>	<b>\$ 851,628</b>
<i>AUTHORIZED POSITIONS</i>	<i>7.0</i>	<i>6.0</i>	<i>6.0</i>	<i>6.0</i>
<i>FUNDED FTE'S</i>	<i>6.5</i>	<i>6.0</i>	<i>6.0</i>	<i>6.0</i>

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# SENIOR CENTER DEPARTMENT



**VISION STATEMENT:** *A friendly and welcoming community that enhances and supports the lives of Wasatch County senior citizens.*

**MISSION STATEMENT:** *To bring the seniors of Wasatch County, from every walk of life, together to share talents, provide opportunities for new, educational and exciting experiences. Provide opportunities to serve each other and the community.*

**CORE RESPONSIBILITIES:** *Provides Meals on Wheels services for qualified homebound seniors and congregate meals at the Senior Center every Tuesday and Thursdays; Provide a wide variety of desired activities for senior members of the community and to provide opportunities for seniors to attend various special cultural events.*

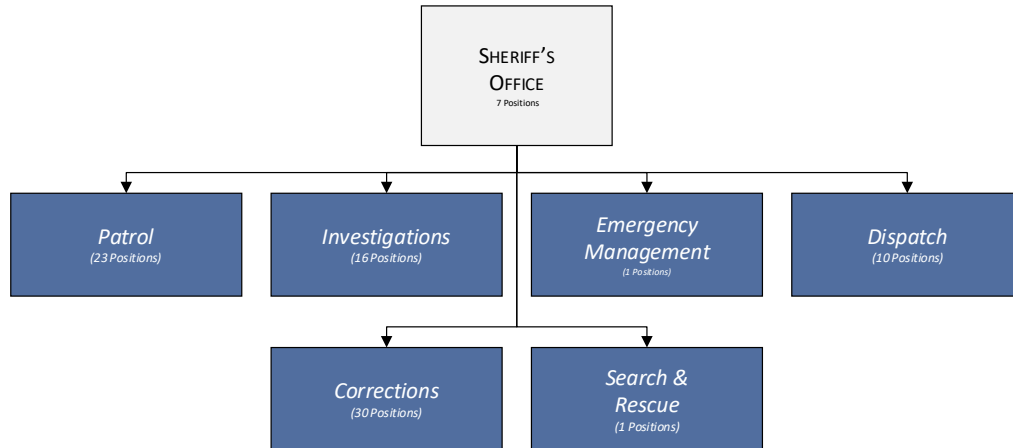
## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
PERSONNEL EXPENSES	\$ 424,877	\$ 473,489	\$ 485,636	\$ 624,469
OPERATING EXPENSES	149,814	132,800	139,068	139,800
FIXED EXPENSES	121,491	111,253	139,845	110,815
CAPITAL OUTLAY	16,069	-	-	10,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 712,251</b>	<b>\$ 717,542</b>	<b>\$ 764,549</b>	<b>\$ 885,083</b>
<i>AUTHORIZED POSITIONS</i>	<i>8.0</i>	<i>8.0</i>	<i>8.0</i>	<i>8.0</i>
<i>FUNDED FTE'S</i>	<i>6.5</i>	<i>6.5</i>	<i>7.0</i>	<i>7.0</i>

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- (2) Increase in costs relating to IT, Fleet, utility related services and/or other small-scale operational budget adjustments to align budget to an increase in expected expenditures.
- (3) Various small-scale operational budget adjustments to align budget to prior year actual expenditures.
- (4) Increase in budget to construct a parking gate to help minimize unwanted vehicle traffic from high school.

# SHERIFF'S OFFICE



**VISION STATEMENT:** *A safe community where residents and visitors feel confident in their ability to go about their day-to-day activities within Wasatch County.*

**MISSION STATEMENT:** *In partnership with the community, we will proactively serve and protect our neighborhoods, schools and businesses using thorough, innovative, and cost effective methods to prevent crime, enforce the law, provide the highest level of search and rescue and emergency management services, and care for and rehabilitate those who are incarcerated.*

**CORE RESPONSIBILITIES:** *Investigate crimes, serving and protecting schools; Maintain safety and security of the jail and courts and inmate population; Assist residents and visitors with search and rescue operations; provide emergency communication services; Provide emergency management services;*

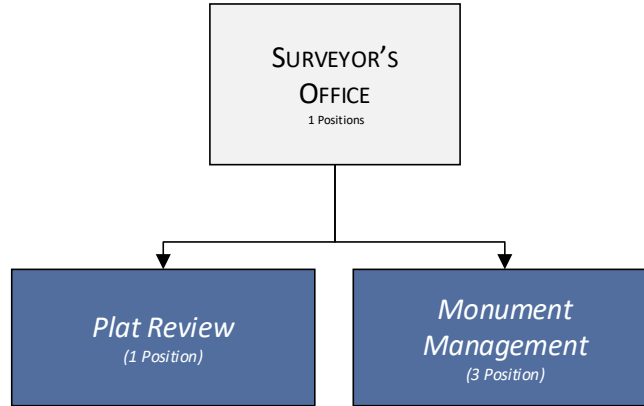
## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
PERSONNEL EXPENSES	\$ 9,359,405	\$ 10,986,831	\$ 10,992,933	\$ 11,043,115
OPERATING EXPENSES	1,392,904	1,447,440	1,735,983	1,764,622
FIXED EXPENSES	2,115,814	1,798,349	1,904,897	2,072,695
CAPITAL OUTLAY	122,322	117,400	124,822	157,400
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,990,445</b>	<b>\$ 14,350,020</b>	<b>\$ 14,758,634</b>	<b>\$ 15,037,832</b>
<i>AUTHORIZED POSITIONS</i>	<i>84.0</i>	<i>88.0</i>	<i>88.0</i>	<i>88.0</i>
<i>FUNDED FTE'S</i>	<i>81.3</i>	<i>85.3</i>	<i>84.8</i>	<i>84.8</i>

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- (2) Increase in costs relating to IT, Fleet, and/or utility related services and other small-scale operational budget adjustments to align budget to prior year actual expenditures.
- (3) Increase in contractual services to support creation of a comprehensive emergency plan.
- (4) Restructure of existing personnel to more effectively utilizing existing staffing levels. This created some one-time expenses, but prevented the need to add additional positions to budget.





**VISION STATEMENT:** *A County with known, accurate, and clearly defined parcel boundaries.*

**MISSION STATEMENT:** *To care for, upkeep, and protect the Public Land Survey System (PLSS) and its monuments. To review and approve any proposed or potential changes to existing property boundaries within Wasatch County. To provide various forms of education to the community regarding current boundary laws as established by law, state statute, court decisions, and case law.*

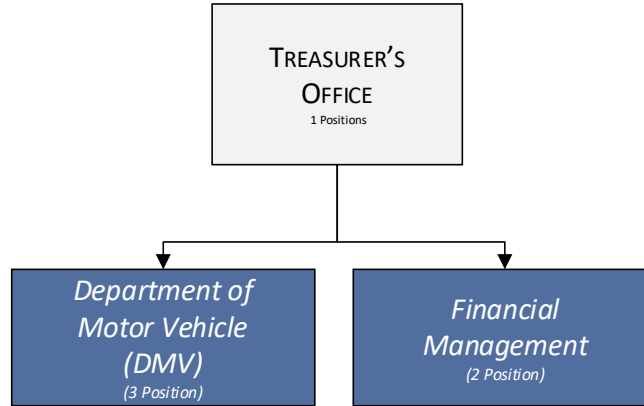
**CORE RESPONSIBILITIES:** *Provide physical protection, replacement, and maintenance for all PLSS monuments, city street centerline monuments, and subdivision monuments; To review all plats and ascertain/verify the correct owners of the plats; To be an active member of the county tax review committee and a resource to the community regarding land use and property boundaries.*

## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
PERSONNEL EXPENSES	\$ 302,651	\$ 389,629	\$ 393,193	\$ 491,604
OPERATING EXPENSES	6,215	20,700	9,958	45,200
FIXED EXPENSES	37,514	39,051	39,037	41,427
CAPITAL OUTLAY	12,987	13,600	500	3,600
<b>TOTAL EXPENDITURES</b>	<b>\$ 359,367</b>	<b>\$ 462,980</b>	<b>\$ 442,688</b>	<b>\$ 581,831</b>
<i>AUTHORIZED POSITIONS</i>	<i>4.0</i>	<i>4.0</i>	<i>4.0</i>	<i>5.0</i>
<i>FUNDED FTE'S</i>	<i>3.5</i>	<i>4.0</i>	<i>4.0</i>	<i>4.3</i>

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- (2) Increase in costs relating to IT, Fleet, and/or utility related services and other small-scale operational budget adjustments to align budget to prior year actual expenditures.
- (3) Increase in budget and personnel count to support a summer internship program (funded through historical budgetary savings).



**VISION STATEMENT:** *A governmentally run office full of integrity and remarkable public service. An organization trusted by the community with the management of the funds provided and/or other assigned responsibilities.*

**MISSION STATEMENT:** *To provide county-wide oversight and direction regarding the proper collection and expenditure of county funds.*

**CORE RESPONSIBILITIES:** *Responsible for the mailing property tax notices, collecting property tax and depositing all county monies, apportioning collected monies to each entity, investing county monies, and tracking and balancing all bank accounts; Provides effective cash-handling training to all Wasatch County employees; Manage the local DMV office.*

## DEPARTMENTAL EXPENDITURES (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
PERSONNEL EXPENSES	\$ 400,806	\$ 487,386	\$ 482,015	\$ 564,635
OPERATING EXPENSES	25,977	33,750	38,580	35,750
FIXED EXPENSES	83,805	74,305	73,785	102,978
CAPITAL OUTLAY	156	5,000	4,000	5,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 510,744</b>	<b>\$ 600,441</b>	<b>\$ 598,381</b>	<b>\$ 708,363</b>
<i>AUTHORIZED POSITIONS</i>	<i>5.0</i>	<i>6.0</i>	<i>6.0</i>	<i>6.0</i>
<i>FUNDED FTE'S</i>	<i>5.0</i>	<i>6.0</i>	<i>6.0</i>	<i>6.0</i>

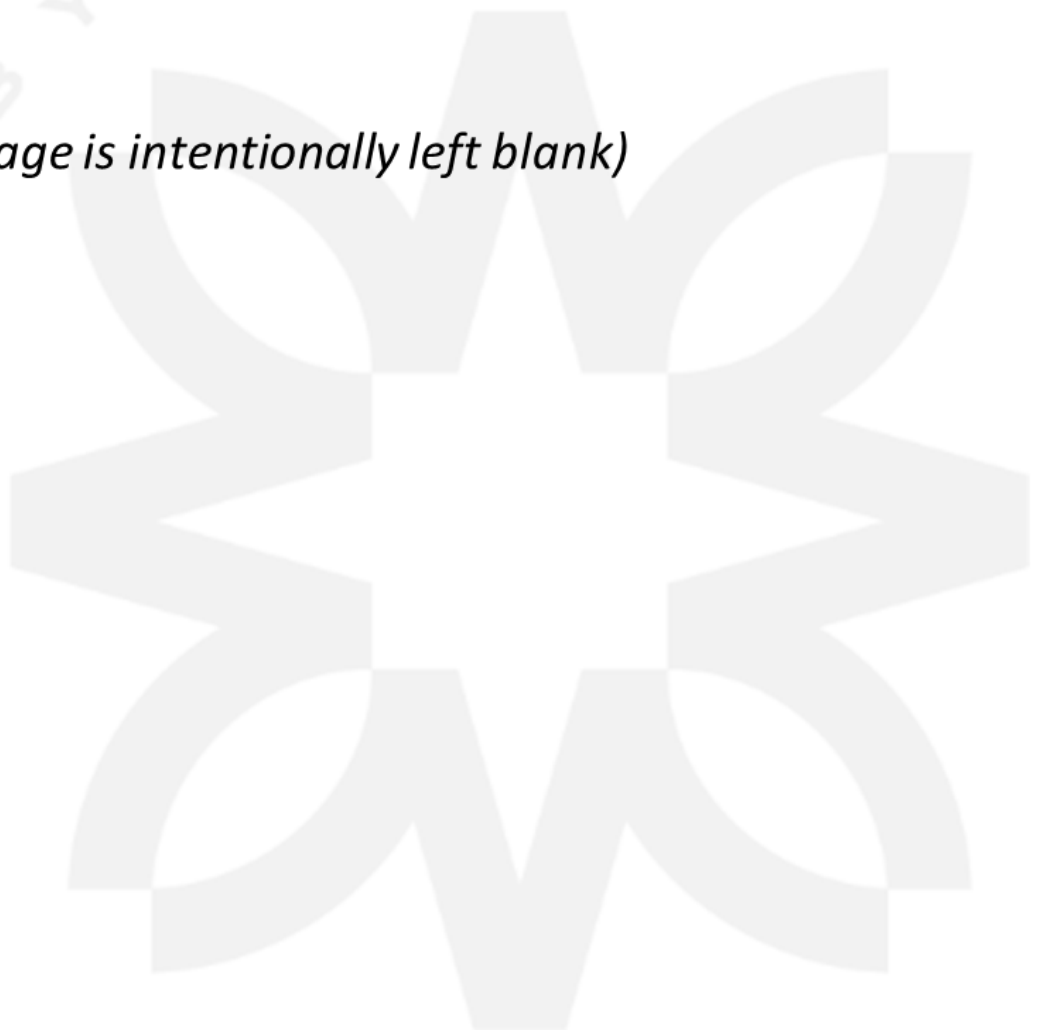
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- (2) Increase in costs relating to IT, Fleet, and/or utility related services and other small-scale operational budget adjustments to align budget to prior year actual expenditures.
- (3) Increase in expenditures to support an improved county-wide cash handling training program.



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BETTER BY NATURE



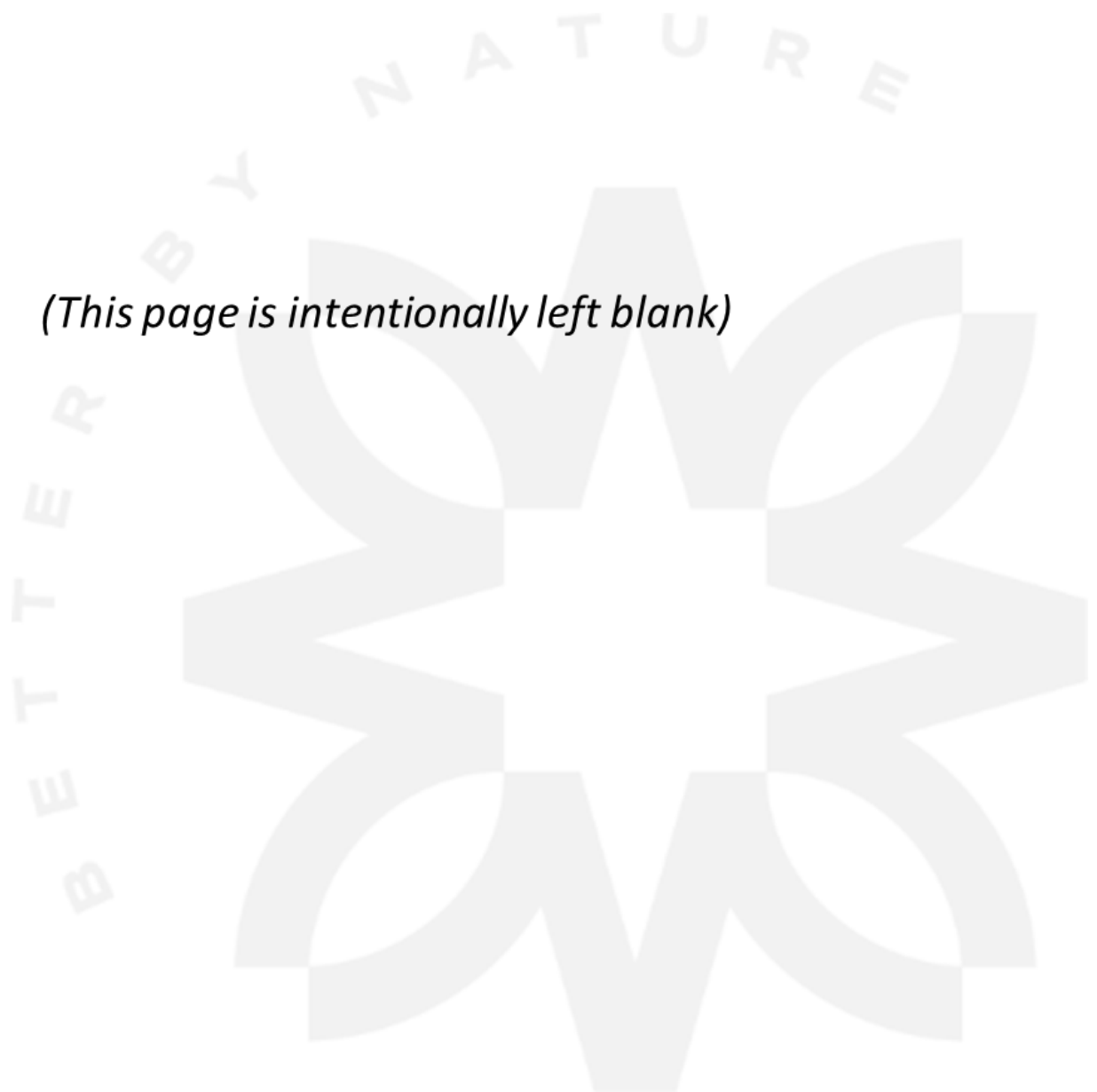
# SPECIAL REVENUE FUND DETAILS

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# HEALTH SERVICE DEPARTMENT (OPERATING FUND)

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Although the Health Service Department operates separate from Wasatch County, Title 26A of the Utah State Code requires that the Health Department's budget be "appropriated by the local governing authorities of the counties participating in the Local Health department."

The following budget documents were presented to and approved by the Board of Health on **Thursday, October 26, 2023**. These documents and the Health Department's Budget are included in the County's 2024 Tentative Budget document so that it can be approved by the County as required by state law.

## DEPARTMENT BUDGET PROCESS & OVERVIEW

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### 2024 Budget Process Overview

- Process is a "bottom up" approach
  - Division managers generate a budget for each grant assigned to the division
    - Grant budgets should be reconciled to those provided to the DHHS grant managers
  - Individual grant budgets are rolled up into a division budget
  - Individual division budgets are rolled up into the 2024 budget.
- An overhead budget is developed independently and IT provides an agreed budget.
  - Overhead and IT are applied independently to each grant budget based on employee hours
- Employee allocations between divisions are derived from individual division needs
  - The resulting total hours are reconciled to the total payroll hours derived from the proposed payroll roster.
  - Payroll expenses are based on the salary and benefit data provided by HR

# 2024 Budget Overview

2024 Health Department Budget											
Personnel/Benefits	2024 Projected Budget	2023 budgeted per County Budget	Difference of 2023 to 2024 budget	Admin Total (Incl OH)	Enviro Health Total	Nursing Total	Health Ed Total	WIC Total	Prep Total	EPI Total	Narrative / Description
Total Personnel/benefits/stipend	\$ 2,661,739.73	\$ 2,543,149	\$ 118,591	\$ 173,790	\$ 573,430	\$ 625,150	\$ 337,205	\$ 160,440	\$ 183,704	\$ 329,848	New Salary Schedule + COLA
Travel/Training -230,231	\$ 59,451	\$ 52,087	\$ 7,364	\$ 1,500	\$ 7,350	\$ 13,435	\$ 15,783	\$ 1,065	\$ 10,800	\$ 6,018	Increased Travel After COVID
BOH Meals/Travel (231)	\$ 1,000	\$ 4,000	\$ (3,000)	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	BOH Travel picked up by UALBOH again?
Books/Dues/Supscrip - 210	\$ 5,070	\$ 5,000	\$ 70	\$ -	\$ 1,375	\$ 2,100	\$ 450	\$ 325	\$ -	\$ 220	Zoom \$600
BOH Membership dues - 211	\$ 900	\$ -	\$ 900	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	UALBOH
Bank & credit Card Fees - 212	\$ 9,000	\$ 8,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Increased Card Usage
Public Notices - 220	\$ 1,750	\$ 250	\$ 1,500	\$ 1,000	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	Based on 2023 Actual
Office Supplies - 240	\$ 13,381	\$ 16,493	\$ (3,112)	\$ 1,200	\$ 2,100	\$ 1,325	\$ 306	\$ 100	\$ 150	\$ 200	Reduced HE
Equipment Maintenance - 250	\$ 19,288	\$ 16,442	\$ 2,846	\$ 100	\$ 3,475	\$ 3,315	\$ 680	\$ 200	\$ 6,500	\$ 18	Based on 2023 Actual
Information Systems Maint- 251	\$ 240,640	\$ 150,891	\$ 89,749	\$ 12,111	\$ 45,558	\$ 63,088	\$ 34,313	\$ 14,259	\$ 15,135	\$ 28,441	Wasatch County Assessment
Operating Lease - 252	\$ 3,533	\$ 3,533	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Postage and Copy Machines
Communications - 280	\$ 13,890	\$ 14,385	\$ (495)	\$ 540	\$ 1,090	\$ 3,120	\$ 1,100	\$ -	\$ 4,500	\$ 540	Reduced Number of Cell Phones
Equipment Under 5,000/Softw are - 290	\$ 81,267	\$ 31,901	\$ 49,666	\$ -	\$ -	\$ 5,134	\$ -	\$ -	\$ 66,045	\$ 2,310	\$60K MRC Strong Equipment
Professional Tech - 310	\$ 310,082	\$ 173,509	\$ 136,573	\$ 33,000	\$ 28,800	\$ 17,980	\$ 8,543	\$ 15,750	\$ 148,009	\$ 50,000	\$11.5K EPI Data Analyst, \$150K Workforce Dev. Consultant, \$25K Groundw ater
Medical Officer Dues -311	\$ 7,041	\$ 7,041	\$ -	\$ 7,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Incr. Dues, Includes BOH Member Dues
Health Dept Association Fees - 312	\$ 21,000	\$ 21,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	COVID Vaccines
Special Dept Supp MEDICAL - 460	\$ 370,176	\$ 260,554	\$ 109,622	\$ -	\$ -	\$ 345,100	\$ 23,826	\$ 1,250	\$ -	\$ -	Based on 2023 Actual
Special Dept Supp OTHER - 461	\$ 82,508	\$ 91,098	\$ (8,590)	\$ 500	\$ 33,614	\$ 17,145	\$ 23,940	\$ 4,300	\$ 3,000	\$ -	UCIP Cost Increase
Insurance - 510	\$ 13,243	\$ 12,984	\$ 259	\$ 13,243	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Improvements to BLDG - 710	\$ -	\$ 3,000	\$ (3,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Equip & Softw are Over 5,000- 740	\$ 116,250	\$ 125,000	\$ (8,750)	\$ -	\$ 65,000	\$ 4,250	\$ -	\$ -	\$ -	\$ 17,000	\$30K New Vehicle, \$25K Bldg Improve, Wells
Pass Thru Funds	\$ 263,779	\$ 278,029	\$ (14,250)	\$ -	\$ -	\$ -	\$ 89,069	\$ 105,336	\$ -	\$ 69,374	Grants Pass-Through- No Pantries
Note: Other Indirect Costs	\$ 373,840	\$ -	\$ 373,840	\$ 21,762	\$ 81,864	\$ 113,363	\$ 61,656	\$ 25,622	\$ 27,196	\$ 51,105	
Totals	\$ 4,294,999	\$ 3,818,046	\$ 476,953	\$ 287,686	\$ 843,656	\$ 1,217,505	\$ 597,380	\$ 328,658	\$ 465,039	\$ 555,074	
Contract Total	\$ 2,309,176	\$ 2,241,952	\$ 67,224	\$ 181,478	\$ 148,268	\$ 413,097	\$ 479,918	\$ 165,849	\$ 456,865	\$ 463,701	Increased Payroll & Expense Reimbursed
Pass-Thru Rev	\$ 263,779	\$ 278,029	\$ (14,250)	\$ -	\$ -	\$ -	\$ 89,069	\$ 105,336	\$ -	\$ 69,374	Grants Pass-Through
Anticipated Fee Revenue	\$ 781,884	\$ 553,894	\$ 227,991	\$ 50,500	\$ 374,200	\$ 353,784	\$ 3,400	\$ -	\$ -	\$ -	Increased Fees, COVID fees
Difference (Revenue vs Expense)	\$ (940,159)	\$ (744,171)	\$ (195,988)	\$ (55,708)	\$ (321,188)	\$ (450,624)	\$ (24,993)	\$ (57,473)	\$ (8,174)	\$ (21,999)	
	\$ 1,253,230	\$ 871,868									

Estimated Local Tax Revenue	\$ 884,943	\$ 800,434	110.56%
From Water Appropriated	\$ 25,216	\$ 10,854	
From Vehicles Appropriated	\$ 30,000		
Est Amt from/(to) Unappropriated	\$ 50	\$ -67,116	
Balance	\$ 50	\$ 50	

2024 Projected Revenue	\$ 4,239,782
Overhead/Admin Costs	\$ 382,568.31
Overhead/Admin Burden %	9.49%

% of Income		Grant coverage of expenses	
54% Grants only	\$ 4,031,220	57% Excluding Passthrough	
61% Grants + Pass Thru	Non Passthru Exp		
82% Grants, Pass Thru & Prop X Rev			



# 2024 Budget Overview

2023	2024
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Difference	24 % 23
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## Shared Exp

Overhead	\$ 374	10.23%	\$ 383	8.37%	\$ 9	102.3%
Payroll	\$ 2,543		\$ 2,662		\$ 119	104.7%
IT	\$ 165		\$ 241		\$ 76	145.8%

## Cash In

Prop X	\$ 800	\$ 885	110.6%
Contract Rev	\$ 2,242	\$ 2,309	103.0%
Passthrough	\$ 278	\$ 264	94.9%
Fees	\$ 554	\$ 782	141.1%
Total Income	\$ 3,874	\$ 4,240	109.4%

## Expenses

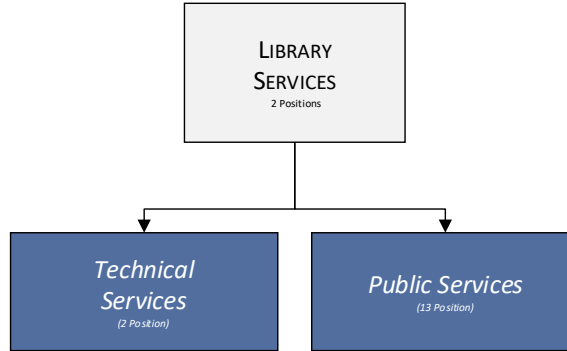
EH	\$ 792	\$ 844	106.5%
Nurs	\$ 1,065	\$ 1,218	114.3%
HE	\$ 605	\$ 597	98.7%
WIC	\$ 301	\$ 329	109.2%
PREP	\$ 208	\$ 465	223.6%
EPI	\$ 724	\$ 555	76.7%
Admin	\$ 123	\$ 288	233.9%
Total	\$ 3,818	\$ 4,295	112.5%

## Net Cash

EH	\$ (370)	\$ (321)	86.8%
Nurs	\$ (425)	\$ (451)	106.0%
HE	\$ (10)	\$ (25)	249.9%
WIC	\$ (47)	\$ (57)	122.3%
PREP	\$ -	\$ (8)	0.0%
EPI	\$ -	\$ (22)	0.0%
Admin	\$ 108	\$ (56)	-51.6%
Total	\$ (744)	\$ (940)	126.4%
Net Cash In (Out)	\$ 56	\$ (55)	-98.6%



# LIBRARY DEPARTMENT (OPERATING FUND)



**VISION STATEMENT:** *The cornerstone of our community's civic and cultural life. To include and engage all residents in constructive dialogue that elevates the quality of life of all.*

**MISSION STATEMENT:** *To enrich the lives of Wasatch County residents by providing resources and experiences that build community, spark the imagination, and support lifelong learning.*

**CORE RESPONSIBILITIES:** *Maintain a popular library collection; Provide a comfortable and functional facilities for community meetings or studying needs; Add new points of service provided throughout the county; Provide outreach programs to residents in diverse communities and enjoyable learning activities, events, and resources for all ages that support creative expression.*

## DEPARTMENTAL BUDGET (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
<b>BEGINNING BALANCE</b>	<b>\$ 1,263,713</b>	<b>\$ 1,459,142</b>	<b>\$ 1,442,468</b>	<b>\$ 1,609,144</b>
<b>REVENUES</b>				
PROPERTY TAX	1,384,817	1,353,555	1,513,293	1,899,962
FEE IN LIEU	42,994	38,516	39,226	38,516
GRANTS	24,950	11,900	15,715	11,900
SERVICE FEES	2,433	500	1,039	500
OTHER FEES	8,850	16,069	9,831	13,869
CONTRIBUTIONS/TRANSFERS	768	68,918	69,034	500
<b>TOTAL REVENUES</b>	<b>\$ 1,464,812</b>	<b>\$ 1,489,458</b>	<b>\$ 1,648,139</b>	<b>\$ 1,965,247</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 2,728,524</b>	<b>\$ 2,948,600</b>	<b>\$ 3,090,607</b>	<b>\$ 3,574,391</b>
<b>APPROPRIATIONS</b>				
PERSONNEL EXPENSES	743,706	929,757	893,452	1,132,890
OPERATING EXPENSES	181,996	192,349	178,100	212,849
FIXED EXPENSES	347,392	355,852	389,462	628,008
CAPITAL OUTLAY	12,963	11,500	20,449	11,500
CONTRIBUTIONS/TRANSFERS	-	-	-	100,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,286,056</b>	<b>\$ 1,489,458</b>	<b>\$ 1,481,463</b>	<b>\$ 2,085,247</b>
<b>ENDING BALANCE</b>	<b>\$ 1,442,468</b>	<b>\$ 1,459,142</b>	<b>\$ 1,609,144</b>	<b>\$ 1,489,144</b>
<i>AUTHORIZED POSITIONS</i>	<i>15.0</i>	<i>16.0</i>	<i>16.0</i>	<i>17.0</i>
<i>FUNDED FTE'S</i>	<i>10.8</i>	<i>11.8</i>	<i>11.3</i>	<i>12.3</i>

**The change in funding from the 2023 Adopted Budget to the 2024 Tentative Budget is due to:**

- (1) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase (effective January 2024) and a 2.5% pay-plan increase (effective on employee's position date).
- (2) Increase in costs relating to IT, Fleet, and/or utility related services and other small-scale operational budget adjustments to align budget to prior year actual expenditures.
- (3) Increase funding in Property Taxes through anticipated through Truth-in-Taxation in an amount of \$400,000.
- (4) Removal of the recurring transfer of funds from the General Fund (makes Library Fund fully self-sustaining).
- (5) A newly established recurring transfer to the Library Maintenance Fund for future anticipated large capital facility repairs/updates.
- (6) Addition of 1 new Librarian for increased community outreach and activities.

# M.I.D.A. DEPARTMENT (OPERATING FUND)



**VISION STATEMENT:** *A four-season recreational area that is enjoyed by citizens and visitors and proves to be financially beneficial to the MIDA project and Wasatch County*

**MISSION STATEMENT:** *To facilitate the continued development and evolution of the MIDA project area to ensure infrastructure needs are addressed, that all parties communicate effectively, and so all aspects of the project area prove beneficial to citizens and visitors to Wasatch County.*

**CORE RESPONSIBILITIES:** *To meet with Stakeholders in the MIDA project area and provide guidance from the County Council as the project builds out.*

## DEPARTMENTAL BUDGET (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
<b>BEGINNING BALANCE</b>	\$ 152,359	\$ 20,555	\$ (8,074)	\$ 69,186
<b>REVENUES</b>				
FEE IN LIEU	(136,949)	-	-	235,000
SERVICE FEES	33,767	45,000	125,000	46,000
CONTRIBUTIONS/TRANSFERS	325,741	233,741	233,741	10,000
<b>TOTAL REVENUES</b>	\$ 222,559	\$ 278,741	\$ 358,741	\$ 291,000
<b>TOTAL AVAILABLE FUNDS</b>	\$ 374,918	\$ 299,296	\$ 350,667	\$ 360,186
<b>APPROPRIATIONS</b>				
PERSONNEL EXPENSES	244,421	256,227	262,405	271,699
OPERATING EXPENSES	124,212	4,550	4,817	4,550
FIXED EXPENSES	14,359	14,059	14,259	6,067
<b>TOTAL APPROPRIATIONS</b>	\$ 382,992	\$ 274,836	\$ 281,481	\$ 282,316
<b>ENDING BALANCE</b>	\$ (8,074)	\$ 24,460	\$ 69,186	\$ 77,870
<i>AUTHORIZED POSITIONS</i>	1.0	1.0	1.0	1.0
<i>FUNDED FTE'S</i>	1.0	1.0	1.0	1.0

The change in funding from the 2023 Adopted Budget to the 2024 Tentative Budget is due to:

- (1) Shift in revenue from a General Fund transfer to fees that will be collected from MIDA.
- (2) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase (effective January 2024) and a 2.5% pay-plan increase (effective on employee's position date).

## FEDERAL GRANT FUND

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
<b>BEGINNING BALANCE</b>	<b>\$ (751,438)</b>	<b>\$ 1,546,127</b>	<b>\$ 1,631,737</b>	<b>\$ 627,605</b>
<b>REVENUES</b>				
GRANTS	4,049,795	369,000	390,437	22,000
OTHER FEES	13,902	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 4,063,697</b>	<b>\$ 369,000</b>	<b>\$ 390,437</b>	<b>\$ 22,000</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 3,312,259</b>	<b>\$ 1,915,127</b>	<b>\$ 2,022,174</b>	<b>\$ 649,605</b>
<b>APPROPRIATIONS</b>				
OPERATING EXPENSES	907,140	-	281,185	-
CAPITAL OUTLAY	648,382	388,000	388,000	132,000
CONTRIBUTIONS & TRANSFERS	125,000	167,667	725,384	517,605
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,680,522</b>	<b>\$ 555,667</b>	<b>\$ 1,394,569</b>	<b>\$ 649,605</b>
<b>ENDING BALANCE</b>	<b>\$ 1,631,737</b>	<b>\$ 1,359,460</b>	<b>\$ 627,605</b>	<b>\$ -</b>

The change in funding from the 2023 Adopted Budget (Titled "ARPA Fund") to the 2024 Tentative Budget is due to:

- (1) Removal of one-time purchase of 5 vehicles budgeted in the 2023 Budget
- (2) Transfer of the remaining ARPA Funding to the Transportation Fund to help temporarily offset increased fees associated with public transportation expenses.

## JAIL COMMISSARY FUND

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
<b>BEGINNING BALANCE</b>	<b>\$ 112,119</b>	<b>\$ 35,993</b>	<b>\$ 194,862</b>	<b>\$ 165,684</b>
<b>REVENUES</b>				
SERVICE FEES	223,458	115,000	108,020	115,000
OTHER FEES	1,888	500	13	500
<b>TOTAL REVENUES</b>	<b>\$ 225,346</b>	<b>\$ 115,500</b>	<b>\$ 108,032</b>	<b>\$ 115,500</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 337,465</b>	<b>\$ 151,493</b>	<b>\$ 302,894</b>	<b>\$ 281,184</b>
<b>APPROPRIATIONS</b>				
OPERATING EXPENSES	142,603	137,300	137,210	137,300
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 142,603</b>	<b>\$ 137,300</b>	<b>\$ 137,210</b>	<b>\$ 137,300</b>
<b>ENDING BALANCE</b>	<b>\$ 194,862</b>	<b>\$ 14,193</b>	<b>\$ 165,684</b>	<b>\$ 143,884</b>

No significant changes are anticipated between the 2023 Adopted Budget and the 2024 Tentative Budget

## LIBRARY MAINTENANCE FUND

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
<b>BEGINNING BALANCE</b>	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
<b>REVENUES</b>				
CONTRIBUTIONS & TRANSFERS	100,000	-	-	100,000
<b>TOTAL REVENUES</b>	\$ 100,000	\$ -	\$ -	\$ 100,000
<b>TOTAL AVAILABLE FUNDS</b>	\$ 100,000	\$ 100,000	\$ 100,000	\$ 200,000
<b>APPROPRIATIONS</b>				
CONTRIBUTIONS & TRANSFERS	-	-	-	50,000
<b>TOTAL APPROPRIATIONS</b>	\$ -	\$ -	\$ -	\$ 50,000
<b>ENDING BALANCE</b>	\$ 100,000	\$ 100,000	\$ 100,000	\$ 150,000

The change in funding from the 2023 Adopted Budget to the 2024 Tentative Budget is due to:

- (1) The creation of a recurring transfer from the Library Fund for future facility maintenance expenditures.
- (2) The purchase of a study to evaluate existing HVAC system to provide recommendations regarding when and how the system should be replaced along with anticipated costs.

## LIQUOR DISTRIBUTION FUND

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
<b>BEGINNING BALANCE</b>	\$ 111,226	\$ 119,626	\$ 127,541	\$ 127,141
<b>REVENUES</b>				
PUBLIC SAFETY PROGRAMS	68,815	59,600	59,600	59,600
OTHER FEES	1,248	400	-	400
<b>TOTAL REVENUES</b>	\$ 70,063	\$ 60,000	\$ 59,600	\$ 60,000
<b>TOTAL AVAILABLE FUNDS</b>	\$ 181,289	\$ 179,626	\$ 187,141	\$ 187,141
<b>APPROPRIATIONS</b>				
OPERATING EXPENSES	53,748	58,000	58,000	58,000
CAPITAL OUTLAY	-	2,000	2,000	2,000
<b>TOTAL APPROPRIATIONS</b>	\$ 53,748	\$ 60,000	\$ 60,000	\$ 60,000
<b>ENDING BALANCE</b>	\$ 127,541	\$ 119,626	\$ 127,141	\$ 127,141

No significant changes are anticipated between the 2023 Adopted Budget and the 2024 Tentative Budget

## RESTAURANT TAX FUND

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
<b>BEGINNING BALANCE</b>	<b>\$ 3,723,286</b>	<b>\$ 4,659,282</b>	<b>\$ 4,839,434</b>	<b>\$ 1,495,333</b>
<b>REVENUES</b>				
SALES TAX	1,068,128	1,000,000	1,152,562	1,200,000
OTHER FEES	48,021	14,000	14,000	14,000
<b>TOTAL REVENUES</b>	<b>\$ 1,116,148</b>	<b>\$ 1,014,000</b>	<b>\$ 1,166,562</b>	<b>\$ 1,214,000</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 4,839,434</b>	<b>\$ 5,673,282</b>	<b>\$ 6,005,996</b>	<b>\$ 2,709,333</b>
<b>APPROPRIATIONS</b>				
CAPITAL OUTLAY	-	-	3,500,000	-
CONTRIBUTIONS & TRANSFERS	-	1,010,663	1,010,663	1,039,804
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ 1,010,663</b>	<b>\$ 4,510,663</b>	<b>\$ 1,039,804</b>
<b>ENDING BALANCE</b>	<b>\$ 4,839,434</b>	<b>\$ 4,662,619</b>	<b>\$ 1,495,333</b>	<b>\$ 1,669,529</b>

The change in funding from the 2023 Adopted Budget to the 2024 Tentative Budget is due to:

- (1) Increase in County's contribution to the Park & Recreational Department for the county fair and department's facility maintenance fund.
- (2) Includes a transfer to the Debt Service Fund for required debt service payment.

## TRAILS, ARTS, AND PARKS (TAP) TAX

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
<b>BEGINNING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 268,802</b>
<b>REVENUES</b>				
SALES TAX	-	1,200,000	856,815	1,200,000
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 1,200,000</b>	<b>\$ 856,815</b>	<b>\$ 1,200,000</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ -</b>	<b>\$ 1,200,000</b>	<b>\$ 856,815</b>	<b>\$ 1,468,802</b>
<b>APPROPRIATIONS</b>				
PERSONNEL EXPENSES	-	177,006	-	169,560
OPERATING EXPENSES	-	-	25,000	170,000
CONTRIBUTIONS & TRANSFERS	-	788,520	563,013	788,520
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ 965,526</b>	<b>\$ 588,013</b>	<b>\$ 1,128,080</b>
<b>ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ 234,474</b>	<b>\$ 268,802</b>	<b>\$ 340,722</b>

The change in funding from the 2023 Adopted Budget to the 2024 Tentative Budget is due to:

- (1) Hiring of 2 trail-maintenance positions (10 months) that was authorized in 2023, but not hired.
- (2) Required contribution to Heber City and Midway in the amount of 48.45% and 17.26% respectively.
- (3) A budget of \$170 K in project funding to be used as determined by the TAP Board and Wasatch County.

## TRANSIENT ROOM TAX

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
<b>BEGINNING BALANCE</b>	<b>\$ 5,597,994</b>	<b>\$ 5,157,253</b>	<b>\$ 5,796,040</b>	<b>\$ 4,092,232</b>
<b>REVENUES</b>				
SALES TAX	3,855,849	4,117,180	5,359,838	5,000,000
OTHER FEES	33,581	10,000	10,000	15,000
<b>TOTAL REVENUES</b>	<b>\$ 3,889,430</b>	<b>\$ 4,127,180</b>	<b>\$ 5,369,838</b>	<b>\$ 5,015,000</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 9,487,424</b>	<b>\$ 9,284,433</b>	<b>\$ 11,165,878</b>	<b>\$ 9,107,232</b>
<b>APPROPRIATIONS</b>				
PERSONNEL EXPENSES	458,212	-	279,019	739,156
OPERATING EXPENSES	804,747	2,220,000	1,940,981	2,180,844
FIXED EXPENSES	-	-	310,459	-
CAPITAL OUTLAY	800,308	668,000	3,480,328	668,000
CONTRIBUTIONS & TRANSFERS	1,628,116	1,058,959	1,062,859	1,443,799
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,691,384</b>	<b>\$ 3,946,959</b>	<b>\$ 7,073,646</b>	<b>\$ 5,031,799</b>
<b>ENDING BALANCE</b>	<b>\$ 5,796,040</b>	<b>\$ 5,337,474</b>	<b>\$ 4,092,232</b>	<b>\$ 4,075,433</b>

The change in funding from the 2023 Adopted Budget to the 2024 Tentative Budget is due to:

- (1) Increased contribution to Heber Valley Tourism and Economic Development & general services provided by Park and Recreation.
- (2) Transfer to the General Fund to pay for 70% of Search and Rescue Services and approximately 1/4<sup>th</sup> of the costs associated with the recently added Public Information Officer position.

## TRANSPORTATION TAX FUND

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
<b>BEGINNING BALANCE</b>	<b>\$ 0</b>	<b>\$ 367,090</b>	<b>\$ (5,827)</b>	<b>\$ 301,890</b>
<b>REVENUES</b>				
SALES TAX	752,296	3,000,000	3,000,000	3,000,000
OTHER FEES	20,000	-	-	-
CONTRIBUTIONS & TRANSFERS	302,000	-	557,717	368,055
<b>TOTAL REVENUES</b>	<b>\$ 1,074,296</b>	<b>\$ 3,000,000</b>	<b>\$ 3,557,717</b>	<b>\$ 3,368,055</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 1,074,296</b>	<b>\$ 3,367,090</b>	<b>\$ 3,551,890</b>	<b>\$ 3,669,945</b>
<b>APPROPRIATIONS</b>				
OPERATING EXPENSES	1,080,123	2,970,000	3,250,000	3,572,654
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,080,123</b>	<b>\$ 2,970,000</b>	<b>\$ 3,250,000</b>	<b>\$ 3,572,654</b>
<b>ENDING BALANCE</b>	<b>\$ (5,827)</b>	<b>\$ 397,090</b>	<b>\$ 301,890</b>	<b>\$ 97,291</b>

The change in funding from the 2023 Adopted Budget to the 2024 Tentative Budget is due to:

- (1) Increased expenses associated with local public transportation services provided by High Valley Transit

## 911 EMERGENCY SERVICES FUND

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
<b>BEGINNING BALANCE</b>	<b>\$ 1,277,722</b>	<b>\$ 1,388,621</b>	<b>\$ 1,532,675</b>	<b>\$ 1,626,554</b>
<b>REVENUES</b>				
PUBLIC SAFETY PROGRAMS	309,647	206,000	206,000	296,000
OTHER FEES	15,415	4,000	4,000	4,000
<b>TOTAL REVENUES</b>	<b>\$ 325,062</b>	<b>\$ 210,000</b>	<b>\$ 210,000</b>	<b>\$ 300,000</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 1,602,784</b>	<b>\$ 1,598,621</b>	<b>\$ 1,742,675</b>	<b>\$ 1,926,554</b>
<b>APPROPRIATIONS</b>				
OPERATING EXPENSES	-	7,000	7,000	7,000
FIXED EXPENSES	32,449	90,000	56,121	70,000
CAPITAL OUTLAY	37,660	53,000	53,000	53,000
CONTRIBUTIONS & TRANSFERS	-	-	-	170,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 70,109</b>	<b>\$ 150,000</b>	<b>\$ 116,121</b>	<b>\$ 300,000</b>
<b>ENDING BALANCE</b>	<b>\$ 1,532,675</b>	<b>\$ 1,448,621</b>	<b>\$ 1,626,554</b>	<b>\$ 1,626,554</b>

The change in funding from the 2023 Adopted Budget to the 2024 Tentative Budget is due to:

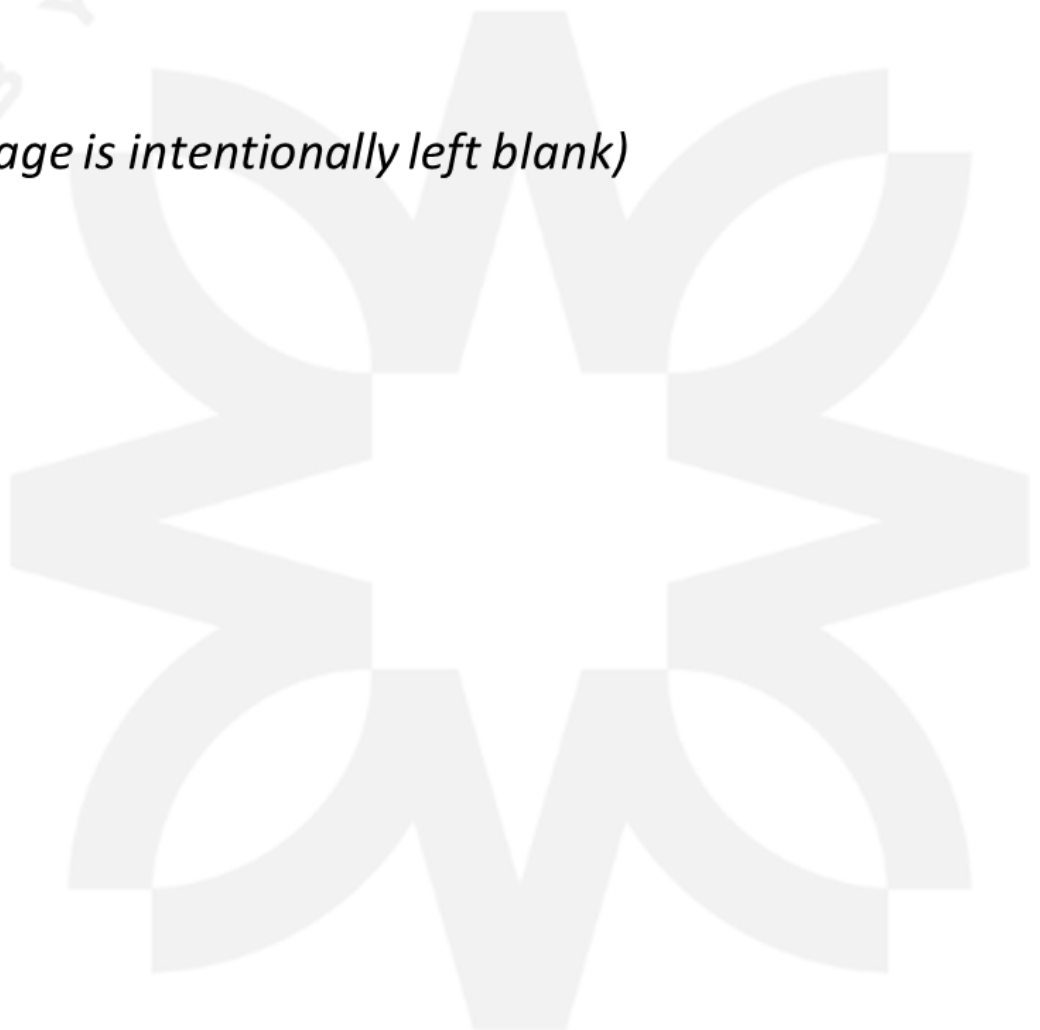
- (1) Transfer to General Fund to help offset increase in expenses associated with dispatch services provided by Wasatch County Sheriff's Office.





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BETTER BY NATURE



# INTERNAL SERVICE FUNDS

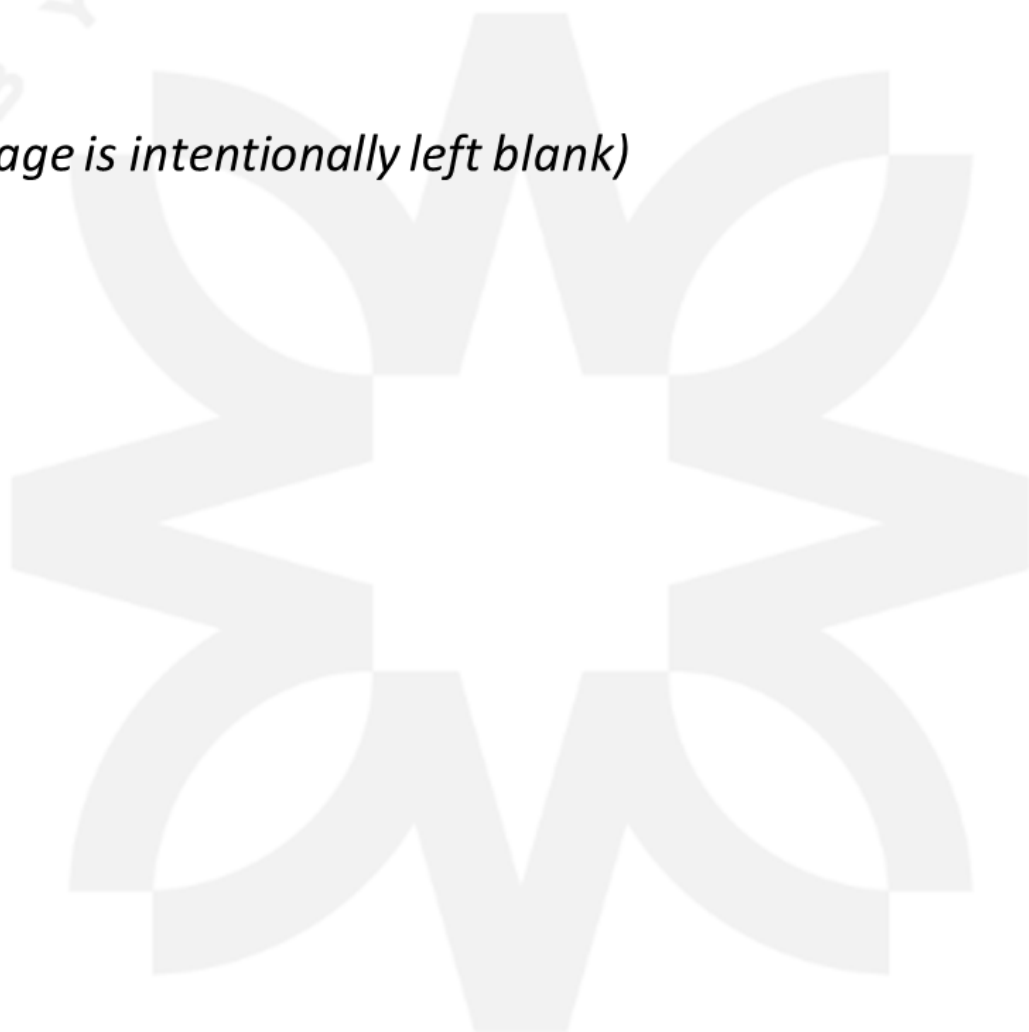
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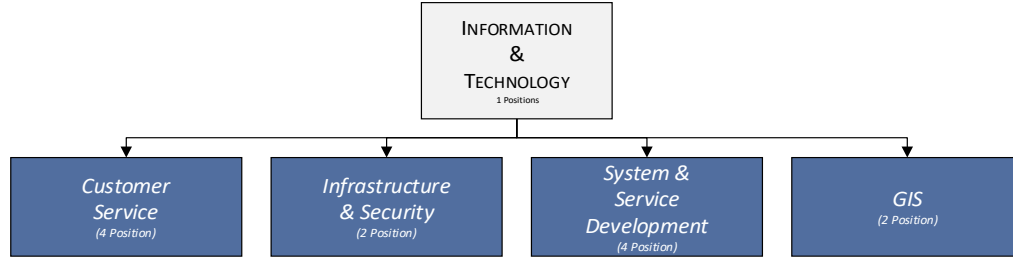


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BETTER BY NATURE



# I.T. SYSTEMS DEPARTMENT (OPERATING FUND)



**VISION STATEMENT:** *IT professionals working with our customers to nurture community trust by developing services that provide accessibility and accountability through the creative, empowering use of information technologies for the benefit and enjoyment of all customers.*

**MISSION STATEMENT:** *To inspire, lead, and support Wasatch County in using innovative, secure information technologies by thoughtfully investing in our IT employees, releasing their creativity, thus allowing Information Systems to become a significant value center.*

**CORE RESPONSIBILITIES:** *Design, purchase, install, and maintain County's IT Infrastructure; Secure and maintain IT infrastructure from internal and external threats; Provide IT related support and provided IT related training; Maintain county websites, media/social streams, and information lookup services; design and maintain GIS databases, modernize and automate existing business processes;*

## DEPARTMENTAL BUDGET (BY CATEGORIES)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
<b>BEGINNING BALANCE</b>	\$ 512,065	\$ 780,903	\$ 440,243	\$ 488,120
<b>REVENUES</b>				
SERVICE FEES	1,982,084	2,178,716	2,179,201	2,836,730
DEVELOPMENT FEES	83,576	30,000	68,629	50,000
OTHER FEES	17,724	45,000	79,730	45,000
CONTRIBUTIONS & TRANSFERS	-	-	-	-
<b>TOTAL REVENUES</b>	\$ 2,083,384	\$ 2,253,716	\$ 2,327,561	\$ 2,931,730
<b>TOTAL AVAILABLE FUNDS</b>	\$ 2,595,449	\$ 3,034,619	\$ 2,767,804	\$ 3,419,850
<b>APPROPRIATIONS</b>				
PERSONNEL EXPENSES	1,113,660	1,489,720	1,430,821	1,750,254
OPERATING EXPENSES	299,778	220,000	200,020	418,500
FIXED EXPENSES	684,987	337,794	543,823	742,880
CAPITAL OUTLAY	56,782	113,000	105,020	125,000
<b>TOTAL APPROPRIATIONS</b>	\$ 2,155,206	\$ 2,160,514	\$ 2,279,684	\$ 3,036,634
<b>ENDING BALANCE</b>	\$ 440,243	\$ 874,105	\$ 488,120	\$ 383,216
<i>AUTHORIZED POSITIONS</i>	<i>8.0</i>	<i>11.0</i>	<i>11.0</i>	<i>12.0</i>
<i>FUNDED FTE'S</i>	<i>8.0</i>	<i>11.0</i>	<i>11.0</i>	<i>12.0</i>

The change in funding from the 2023 Adopted Budget to the 2024 Tentative Budget is due to:

- (1) Increase in wages and benefits to fund a 2.5% across-the-board cost-of-living increase (effective January 2024) and a 2.5% pay-plan increase (effective on employee's position date).
- (2) Addition of 1 System Administrator position to improve County's support of its financial and tax systems.

- (3) Anticipated increase in system maintenance fees (funded in 2023 through use of prior year fund balance) and other small-scale operational budget adjustments to align budget to prior year actual expenditures.
- (4) Funding to create a public access portal to improve customer's ability to access county information and services more easily.

## **COMMUNICATION EQUIPMENT FUND**

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
<b>BEGINNING BALANCE</b>	<b>\$ 372,048</b>	<b>\$ 445,005</b>	<b>\$ 499,984</b>	<b>\$ 516,203</b>
<b>REVENUES</b>				
SERVICE FEES	224,605	200,975	200,975	200,975
OTHER FEES	4,787	1,200	-	1,200
<b>TOTAL REVENUES</b>	<b>\$ 229,393</b>	<b>\$ 202,175</b>	<b>\$ 200,975</b>	<b>\$ 202,175</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 601,440</b>	<b>\$ 647,180</b>	<b>\$ 700,959</b>	<b>\$ 718,378</b>
<b>APPROPRIATIONS</b>				
PERSONAL EXPENSES	86,867	69,729	73,204	-
OPERATING EXPENSES	13,739	30,852	30,352	30,852
CAPITAL OUTLAY	850	81,200	81,200	81,200
CONTRIBUTIONS & TRANSFERS	-	-	-	45,639
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 101,456</b>	<b>\$ 181,781</b>	<b>\$ 184,756</b>	<b>\$ 157,691</b>
<b>ENDING BALANCE</b>	<b>\$ 499,984</b>	<b>\$ 465,399</b>	<b>\$ 516,203</b>	<b>\$ 560,687</b>

**The 2024 Tentative Budget for the Communication Equipment Fund includes the following major appropriations:**

- (1) Transfer to the General Fund to pay for related personnel expenses needed to manage communication equipment.
- (2) Purchase and distribution of replacement communication equipment (such as hand-held radios) to participating departments/agencies.

## COMPUTER REPLACEMENT FUND

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
BEGINNING BALANCE	\$ 555,244	\$ 659,025	\$ 556,607	\$ 551,816
REVENUES				
SERVICE FEES	341,960	173,320	171,275	439,010
OTHER FEES	7,221	-	-	-
TOTAL REVENUES	\$ 349,181	\$ 173,320	\$ 171,275	\$ 439,010
TOTAL AVAILABLE FUNDS	\$ 904,425	\$ 832,345	\$ 727,882	\$ 990,826
APPROPRIATIONS				
CAPITAL OUTLAY	347,818	341,960	176,066	339,550
TOTAL APPROPRIATIONS	\$ 347,818	\$ 341,960	\$ 176,066	\$ 339,550
ENDING BALANCE	\$ 556,607	\$ 490,385	\$ 551,816	\$ 651,276

The change in funding from the 2023 Adopted Budget to the 2024 Tentative Budget is due to:

- (1) Increased in service fees revenue due to decision to not utilizing fund balance as planned in 2023.
- (2) Purchase and replacement of IT related equipment beyond its 5-year replacement schedule.

## FLEET MAINTENANCE FUND

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
BEGINNING BALANCE	\$ 296,371	\$ 363,621	\$ 363,081	\$ 410,534
REVENUES				
SERVICE FEES	63,300	63,300	50,200	63,300
OTHER FEES	4,098	1,200	1,200	1,200
TOTAL REVENUES	\$ 67,398	\$ 64,500	\$ 51,400	\$ 64,500
TOTAL AVAILABLE FUNDS	\$ 363,769	\$ 428,121	\$ 414,481	\$ 475,034
APPROPRIATIONS				
OPERATING EXPENSES	56,388	57,800	66,108	56,600
FIXED EXPENSES	688	4,000	3,947	4,000
TOTAL APPROPRIATIONS	\$ 688	\$ 4,000	\$ 3,947	\$ 4,000
ENDING BALANCE	\$ 363,081	\$ 424,121	\$ 410,534	\$ 471,034

No significant changes are anticipated between the 2023 Adopted Budget and the 2024 Tentative Budget

## FLEET REPLACEMENT FUND

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
<b>BEGINNING BALANCE</b>	<b>\$ 1,082,936</b>	<b>\$ 742,762</b>	<b>\$ 1,276,061</b>	<b>\$ 1,318,728</b>
<b>REVENUES</b>				
SERVICE FEES	366,900	366,900	366,900	803,233
OTHER FEES	2,757	800	800	800
CONTRIBUTIONS & TRANSFERS	-	42,667	42,667	-
<b>TOTAL REVENUES</b>	<b>\$ 369,657</b>	<b>\$ 410,367</b>	<b>\$ 410,367</b>	<b>\$ 804,033</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 1,452,593</b>	<b>\$ 1,153,129</b>	<b>\$ 1,686,428</b>	<b>\$ 2,122,761</b>
<b>APPROPRIATIONS</b>				
OPERATING EXPENSE	172,148	-	-	-
CAPITAL OUTLAY	4,384	367,700	367,700	992,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 176,532</b>	<b>\$ 367,700</b>	<b>\$ 367,700</b>	<b>\$ 992,000</b>
<b>ENDING BALANCE</b>	<b>\$ 1,276,061</b>	<b>\$ 785,429</b>	<b>\$ 1,318,728</b>	<b>\$ 1,130,761</b>

The change in funding from the 2023 Adopted Budget to the 2024 Tentative Budget is due to:

- (1) Increase charges to departments to support a strategy of replacing all participating vehicles at 85,000 miles or 13 years of age (whichever comes first).
- (2) Recording sale of replacement vehicles as a revenue (previously recorded as a negative expenditure)
- (3) The replacement of 26 county owned vehicles in 2024.

# CAPITAL IMPROVEMENT AND DEBT SERVICE FUNDS

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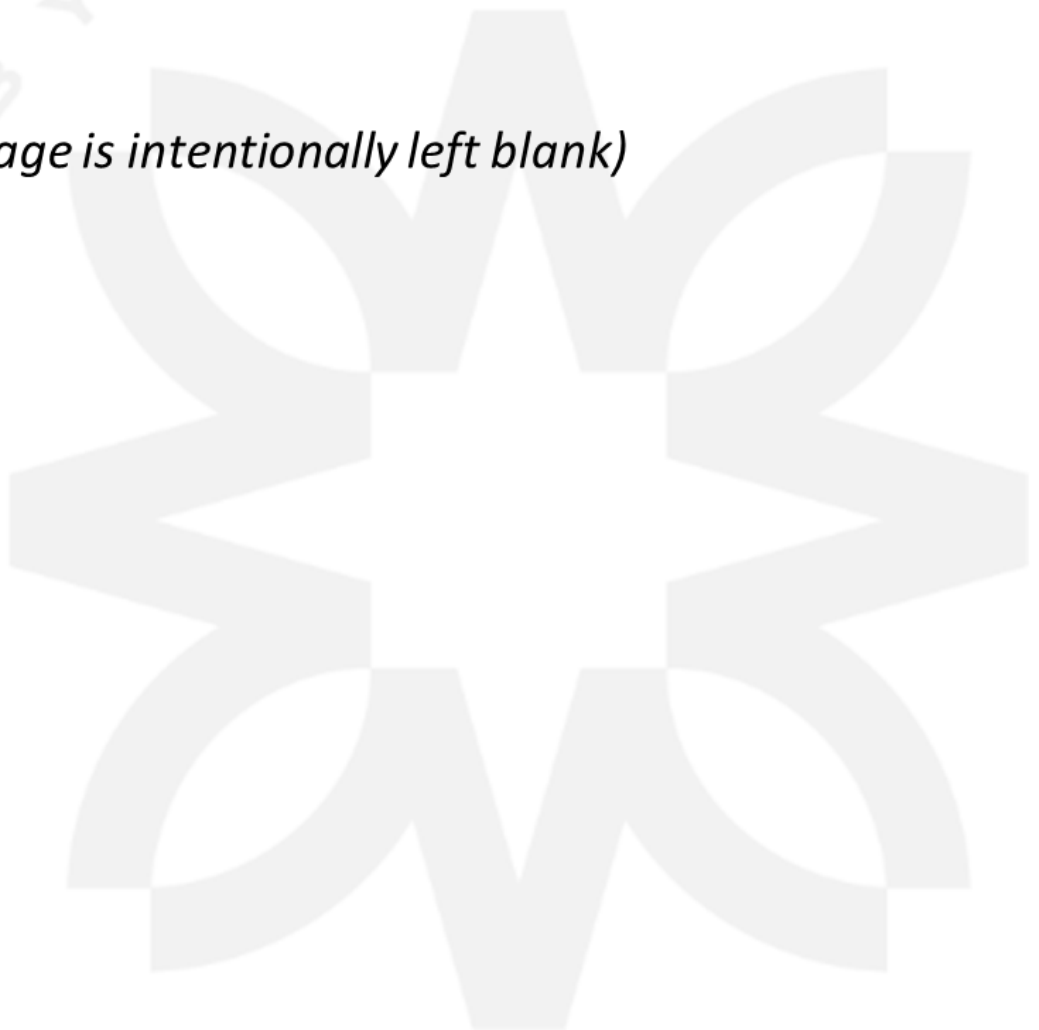






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BETTER BY NATURE



## CAPITAL IMPROVEMENT PROJECT SUMMARY

The 2024 Tentative Budget includes multiple capital improvement projects intended to improve the County's existing infrastructure. These projects were identified during the budget development process through input from the public, department directors, and the County Council. Some of the larger capital improvement projects, funded through various funding sources within the 2024 Tentative Budget (to include the General Fund), include:

- \$10,000,000 for the Wasatch County Court Expansion Project (Year 1 of 2).
- \$850,100 for general County-wide road repairs.
- \$300,000 for design and potential construction of cover parking and storage shed for Search and Rescue equipment, and enclosed housing control for Sheriff's Office.
- \$217,300 towards design/repair work for construction project at 2400 E/2400 South.
- \$200,000 towards road construction at Timberlake Fire Access Road.
- \$184,200 towards design/repair work for construction project at 2400 E/2400 South.
- 150,000 to begin design work for the new administration building.
- \$50,000 for Study to assess the HVAC System of the Library/Senior Center.
- \$50,000 for the County's support of the creation of a new Transit Hub built by High Valley Transit.
- 42,000 for replacement of streetlights at Stillwater area and various sidewalk repairs.

### B & C ROADS FUND

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
<b>BEGINNING BALANCE</b>	<b>\$ 1,020,593</b>	<b>\$ 1,302,241</b>	<b>\$ 1,323,934</b>	<b>\$ 962,921</b>
<b>REVENUES</b>				
FEE IN LIEU	1,212,029	1,280,000	1,298,853	1,280,000
GRANTS	-	-	-	686,819
OTHER FEES	12,618	4,400	4,400	4,400
<b>TOTAL REVENUES</b>	<b>\$ 1,224,648</b>	<b>\$ 1,284,400</b>	<b>\$ 1,303,253</b>	<b>\$ 1,971,219</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 2,245,240</b>	<b>\$ 2,586,641</b>	<b>\$ 2,627,187</b>	<b>\$ 2,934,140</b>
<b>APPROPRIATIONS</b>				
PERSONNEL EXPENSES	57,617	138,043	45,700	-
OPERATING EXPENSES	145,070	250,000	253,465	825,000
FIXED EXPENSES	718,619	825,100	825,100	850,100
CAPITAL OUTLAY	-	540,000	540,000	401,500
CONTRIBUTIONS & TRANSFERS	-	-	-	191,626
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 921,306</b>	<b>\$ 1,753,143</b>	<b>\$ 1,664,266</b>	<b>\$ 2,268,226</b>
<b>ENDING BALANCE</b>	<b>\$ 1,323,934</b>	<b>\$ 833,498</b>	<b>\$ 962,921</b>	<b>\$ 665,914</b>
<i>AUTHORIZED POSITIONS</i>	<i>0.5</i>	<i>1.5</i>	<i>1.5</i>	<i>-</i>
<i>FUNDED FTE'S</i>	<i>0.5</i>	<i>1.5</i>	<i>1.5</i>	<i>-</i>

The change in funding from the 2023 Adopted Budget to the 2024 Tentative Budget is due to:

- (1) Change in road construction projects anticipated in 2024
- (2) Paying for related personnel expenses through a transfer to the General Fund instead of direct personnel charges.

## GENERAL CIP FUND

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
<b>BEGINNING BALANCE</b>	<b>\$ 8,064,526</b>	<b>\$ 11,291,157</b>	<b>\$ 13,767,575</b>	<b>\$ 13,648,644</b>
<b>REVENUES</b>				
FEE IN LIEU	387,864	430,000	422,010	430,000
OTHER FEES	81,145	14,000	80,989	14,014,000
CONTRIBUTIONS & TRANSFERS	7,100,000	-	-	666,000
<b>TOTAL REVENUES</b>	<b>\$ 7,569,009</b>	<b>\$ 444,000</b>	<b>\$ 502,999</b>	<b>\$ 15,110,000</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 15,633,535</b>	<b>\$ 11,735,157</b>	<b>\$ 14,270,574</b>	<b>\$ 28,758,644</b>
<b>APPROPRIATIONS</b>				
OPERATING EXPENSES	10,749	-	-	250,000
FIXED EXPENSES	93	-	-	-
CAPITAL OUTLAY	1,855,118	-	621,930	10,300,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,865,960</b>	<b>\$ -</b>	<b>\$ 621,930</b>	<b>\$ 10,550,000</b>
<b>ENDING BALANCE</b>	<b>\$ 13,767,575</b>	<b>\$ 11,735,157</b>	<b>\$ 13,648,644</b>	<b>\$ 18,208,644</b>

The change in funding from the 2023 Adopted Budget to the 2024 Tentative Budget is due to:

- (1) The collection of bond proceeds (and 1<sup>st</sup> Year expenditures) associated with the planned expansion of the County's court house.
- (2) A new recurring revenue transfer from Solid Waste to repay county for land purchase previously paid by the County's CIP Fund.
- (3) Planned construction projects associated with the Sheriff's Office.
- (4) Beginning the design of a new Administration Building
- (5) Providing funds to help construct new Transit Hub between Wasatch and Summit County
- (6) Funding a study to assess the needs of the HVAC System within the Library/Senior Center.

## IMPACT FEE FUND

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
<b>BEGINNING BALANCE</b>	<b>\$ 1,620,662</b>	<b>\$ 1,983,961</b>	<b>\$ 1,458,480</b>	<b>\$ 2,182,420</b>
<b>REVENUES</b>				
PUBLIC SAFETY PROGRAMS	339,712	300,000	385,380	350,000
SERVICE FEES	850,713	560,000	936,202	910,000
OTHER FEES	17,853	4,000	4,000	4,000
<b>TOTAL REVENUES</b>	<b>\$ 1,208,279</b>	<b>\$ 864,000</b>	<b>\$ 1,325,582</b>	<b>\$ 1,264,000</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 2,828,941</b>	<b>\$ 2,847,961</b>	<b>\$ 2,784,062</b>	<b>\$ 3,446,420</b>
<b>APPROPRIATIONS</b>				
OPERATING EXPENSES	622,021	31,000	589,842	31,000
CAPITAL OUTLAY	748,440	-	11,800	-
CONTRIBUTIONS & TRANSFERS	-	-	-	24,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,370,461</b>	<b>\$ 31,000</b>	<b>\$ 601,642</b>	<b>\$ 55,000</b>
<b>ENDING BALANCE</b>	<b>\$ 1,458,480</b>	<b>\$ 2,816,961</b>	<b>\$ 2,182,420</b>	<b>\$ 3,391,420</b>

The 2024 budget for the Impact Fee Fund includes the following appropriations:

- (1) A recurring debt service payment
- (2) A transfer to the Capital Improvement Fund to help support construction costs associated with authorized public safety projects.

## *COUNTY BOND DEBT SERVICE FUND*

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
<b>BEGINNING BALANCE</b>	<b>\$ 3,691,045</b>	<b>\$ 3,894,006</b>	<b>\$ 3,865,060</b>	<b>\$ 3,972,886</b>
<b>REVENUES</b>				
PROPERTY TAX	728,076	442,000	451,697	334,000
FEE IN LIEU	23,586	22,000	14,856	22,000
OTHER FEES	46,812	19,500	17,015	19,500
CONTRIBUTIONS & TRANSFERS	700,000	635,400	635,400	611,991
<b>TOTAL REVENUES</b>	<b>\$ 1,498,474</b>	<b>\$ 1,118,900</b>	<b>\$ 1,118,969</b>	<b>\$ 987,491</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 5,189,518</b>	<b>\$ 5,012,906</b>	<b>\$ 4,984,029</b>	<b>\$ 4,960,377</b>
<b>APPROPRIATIONS</b>				
Expenditure	1,324,458	1,016,200	1,011,143	987,491
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,324,458</b>	<b>\$ 1,016,200</b>	<b>\$ 1,011,143</b>	<b>\$ 987,491</b>
<b>ENDING BALANCE</b>	<b>\$ 3,865,060</b>	<b>\$ 3,996,706</b>	<b>\$ 3,972,886</b>	<b>\$ 3,972,886</b>

No significant change between the 2023 Adopted Budget and the 2024 Tentative Budget

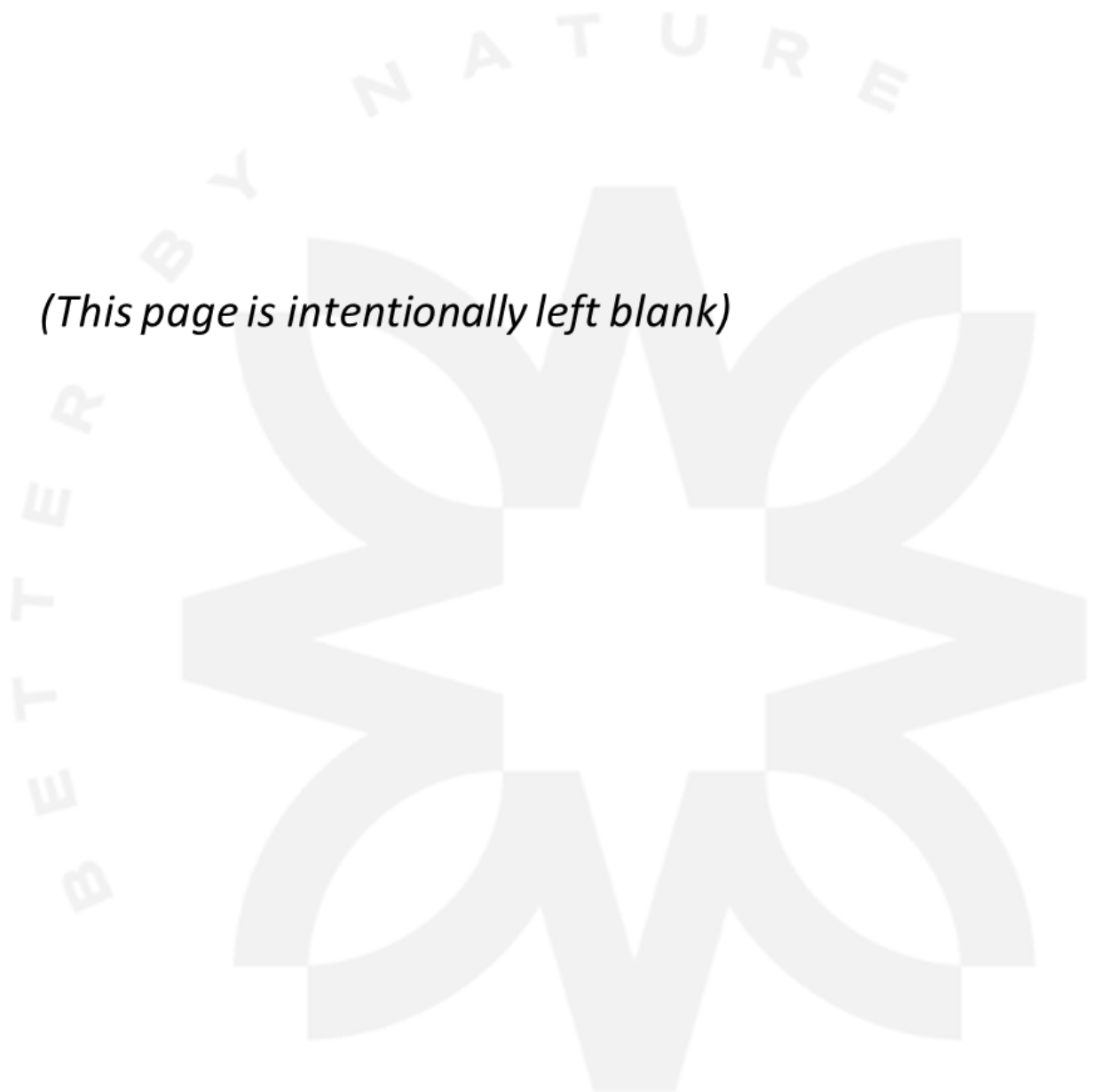
## *SALES TAX DEBT SERVICE BOND FUND*

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	TENTATIVE 2024
<b>BEGINNING BALANCE</b>	<b>\$ 86,909</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES</b>				
OTHER FEES	237	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 237</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 87,145</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>APPROPRIATIONS</b>				
CONTRIBUTIONS & TRANSFERS	87,145	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 87,145</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

This Fund was closed out in 2022 with a final transfer to the General Fund as contributions and associated expenses have ended.



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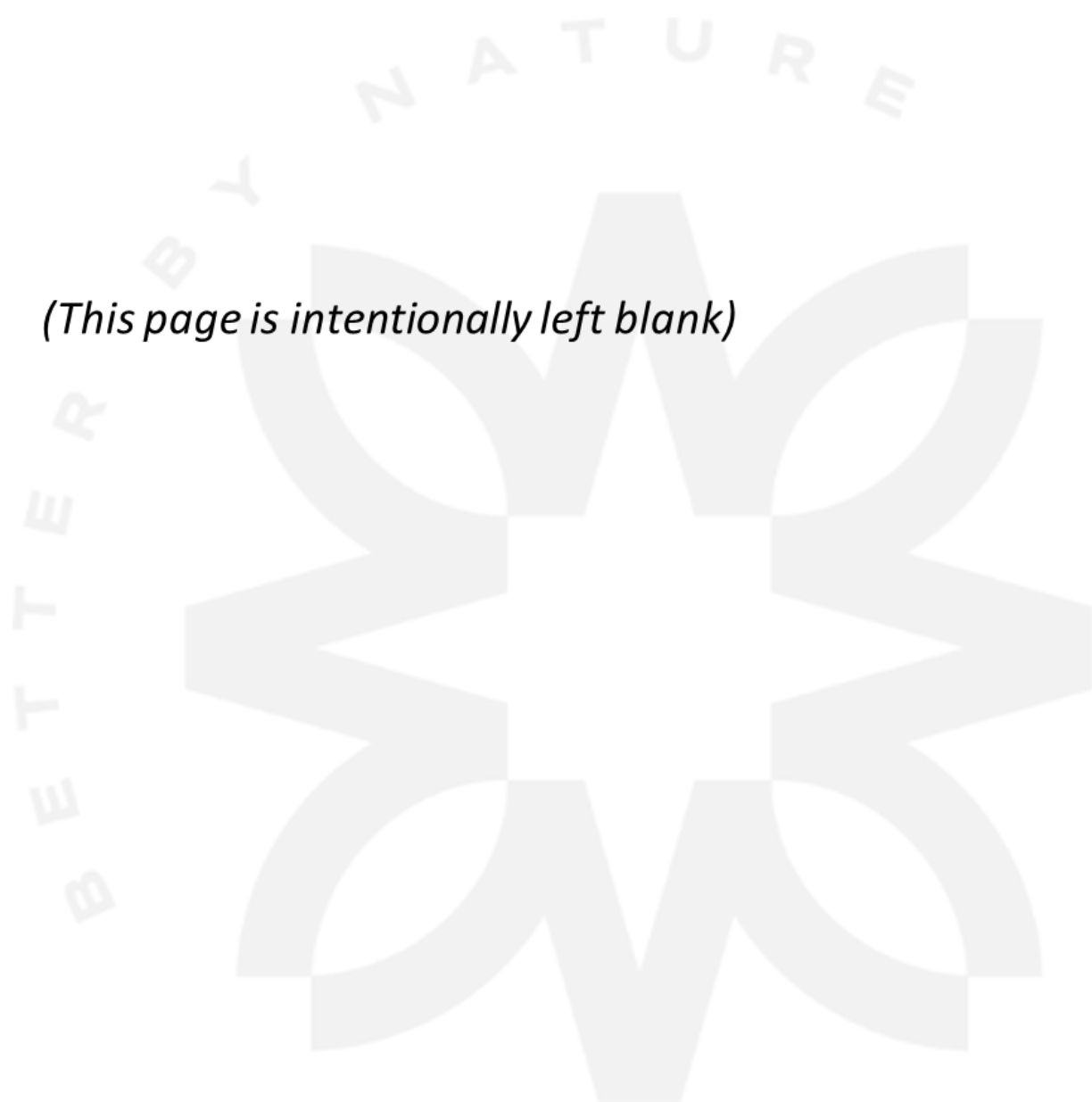
# BUDGET SUPPORT DOCUMENTATION

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## ***BUDGET DEVELOPMENT PROCESS***

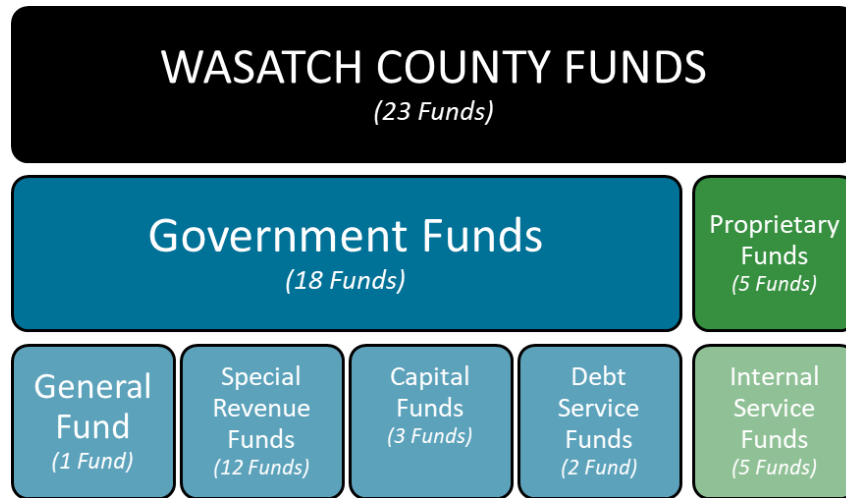
The preparation of the Wasatch County Annual Budget is overseen through a joint effort between the County's Clerk/Auditor's Office and the Department of the County Manager and is based upon policies and guidelines determined by the County Council. The development of each year's budget is a comprehensive process that attempts to incorporate long-term strategic goals to deliver high-quality services to Wasatch County residents. The following table provides a summary of the 8 steps utilized by the County to develop this year's budget:

STEP	MONTH	TITLE	DESCRIPTION
<b>Step 1</b>	July	<b>Formation of the 6 Month Financial Report &amp; Budget Instructions to Departments/Offices</b>	The 6 Month Financial Report provides an update on where the organization will be financially at the end of the year (based upon the current revenue and expenditure trends). At this same time, instructions are provided to Department heads regarding how budget requests for the next year will be received.
<b>Step 2</b>	August	<b>Development of a 5 Year Forecast</b>	While waiting for Departmental/Office budget requests, The Department of the County Manager and the Clerk/Auditor's Office uses the 6 Month Financial Report to develop 5-year financial projections for the county. These projections are based upon the assumption that the county will not adjust the revenue rates or alter the level of services being provided to the community.
<b>Step 3</b>	September	<b>Review of 5 Year Forecast &amp; Clarifying Council Budget Priorities/Requests</b>	A work session meeting is held with the County Council to review the 5-year financial forecast and to obtain County Council direction regarding the County's strategic priorities and operational goals for the following year. The Council also meets to discuss and determine the need for Truth-in-Taxation
<b>Step 4</b>	October	<b>Development of the Tentative Budget for the following year</b>	With direction received by the Council and with the requests provided by the Departments/Offices, the Department of the County Manager and the Clerks/Auditors office develops a tentative budget that is also aligned with the County's strategic priorities.
<b>Step 5</b>	November	<b>Presentation of the Tentative Budget for Council and Public Input</b>	The Tentative Budget (based upon the feedback received thus far) is presented to the County Council and to the community during an established council meeting. The tentative budget is made available to the public for viewing and time is provided for the council and the community to provide more detailed input and recommended changes prior to the Budget's adoption.
<b>Step 6</b>	December	<b>Formal Adoption of the Budget document</b>	After adjusting the Tentative Budget based upon the feedback received thus far by Council and the Public; a Public Hearing is held to review and adopt the County's Proposed Adopted Budget.
<b>Step 7</b>	December	<b>Entering budget information into the financial system</b>	Once adopted, the budget goes into effective January 1 <sup>st</sup> of the following year and the Clerks/Auditor's office ensures that the budget is updated in the County's and the State's financial system.
<b>Step 8</b>	As Needed	<b>Budget Amendments</b>	Whenever needed, the Council may authorize various adjustments to the county budget to meet the existing needs of the community or to make sure that all appropriations are accounted for.



## DESCRIPTION OF FUNDS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Wasatch County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. There are 23 funds that are appropriated through the adoption of this Budget document.<sup>1</sup> These funds are divided between two major fund categories (Governmental funds and Proprietary Funds) and then among 5 fund sub-categories (General Fund, Special Revenue Funds, Capital Funds, Debt Service Funds, and Internal Service Funds).



### GOVERNMENTAL FUNDS

Governmental funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. These fund statements focus on how money flows into and out of these funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and other financial assets that can be readily converted to cash.

- **General Fund** – The General Fund services as the chief operating fund of the County and the main source of revenue of the General fund is taxes, charges for services, fines, and forfeitures. Expenditures are for general government use.
- **Special Revenue Fund(s)** – Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purpose other than debt service or capital projects. There are 12 Special Revenue funds appropriated within the 2024 Tentative Budget:
  - *Health Services Fund*

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<sup>1</sup> Although there are 23 funds appropriated through this budget process, there are other funds included in the County's Audit. Some of the funds not appropriated through this budget document, but included in the audited financial statements include those funds associated with Wasatch County Special Service Districts (such as Park and Recreation, Solid Waste, and the Fire District).

- *Library Fund*
  - *M.I.D.A. Fund*
  - *Federal Grants Fund*
  - *Jail Commissary Fund*
  - *Library Maintenance Fund*
  - *Liquor Distribution Fund*
  - *Restaurant Tax Fund*
  - *Trail, Arts, & Park (TAP) Tax Fund*
  - *Transient Room Tax Fund*
  - *Transportation Tax Fund*
  - *911 Emergency Services Fund*
- **Capital Fund(s)** – Capital Fund(s) are used to account for financial resources for the acquisition of construction of major capital facilities. The financial resources of capital projects funds come from several different sources, including general obligation bonds, grants from state and federal government, and appropriations from the General Fund and special revenue funds. Wasatch County has 3 Capital Funds that are appropriated through the adoption of the 2024 Tentative Budget:
    - *B & C Roads Fund*
    - *General Capital Improvement Plan (CIP) Fund*
    - *Impact Fees Fund*
  - **Debt Service Fund(s)** – Debt Service Funds are used to account for principal and interest payments on long-term obligations. The 2024 Tentative Budget document shows the closing out of one debt service fund in 2022 (County Bond Debt Service Fund). Therefore, only one Debt Service Fund is appropriated within the 2024 Tentative Budget:
    - *County Bond Fund*

## PROPRIETARY FUNDS

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Proprietary funds account for self-financing, business-like activities. The two types of proprietary funds are Enterprise Fund(s) and Internal Service Fund(s). Of these two funds, Wasatch County currently only utilizes Internal Service Fund(s).

- **Internal Services Fund(s)** – Internal service funds are proprietary fund types that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or other governments, on a cost-reimbursement basis. Wasatch County has the following 5 Internal Service Funds:
  - *I.T. Services Fund*
  - *Communication Equipment Fund*
  - *Computer Replacement Fund*
  - *Fleet Maintenance Fund*
  - *Fleet Replacement Fund*

## FUND STRUCTURE AND DEPARTMENT RELATIONSHIP

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The following provides a summary of all funds and which operating department is responsible for the day-to-day management of those funds.

<b>Fund</b>	<b>Subject to Appropriation</b>	<b>Fund Type</b>	<b>Functional Oversight Unit</b>
General	Yes	Governmental	Various
Health Service	Yes	Governmental	Health Department
Library	Yes	Governmental	Library Department
M.I.D.A.	Yes	Governmental	MIDA Department
A.R.P.A.	Yes	Governmental	Administration
Jail Commissary	Yes	Governmental	Sheriff's Office
Library Maintenance	Yes	Governmental	Library Department
Liquor Distribution	Yes	Governmental	Sheriff's Office
Restaurant Tax	Yes	Governmental	Administration
Trail, Arts, & Park Tax	Yes	Governmental	Administration
Transient Room Tax	Yes	Governmental	Administration
Transportation Tax	Yes	Governmental	Administration
911 Emergency Services	Yes	Governmental	Sheriff's Office
B & C Roads	Yes	Governmental	Public Works Dept.
General Capital improvement Plan	Yes	Governmental	Administration
Impact Fees	Yes	Governmental	Administration
County Bond	Yes	Governmental	Administration
I.T. Services	Yes	Proprietary	IT Department
Communication Equipment Fund	Yes	Proprietary	Sheriff's Department
Computer Replacement	Yes	Proprietary	I.T. Department
Fleet Maintenance	Yes	Proprietary	Public Works Dept.
Fleet Replacement	Yes	Proprietary	Public Works Dept.

# LONG-TERM FINANCIAL POLICIES

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The following financial policies are presented to establish the financial goals of Wasatch County and the principles that govern budget related decisions:

## ACCOUNTING & AUDITING PRACTICES:

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The County's accounting and financial reporting system will be maintained in accordance with Generally Accepted Accounting Principles (GAAP), standard of the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA).

As required by Utah State Code, an independent audit of the County's financial condition and procedures shall be obtained by means of a third-party independent certified audit firm. The County Clerk/Auditor's Office shall be the primary contact with the independent auditors and is in charge of arranging audit schedules and managing requirements of the annual audit.

The County Clerk/Auditor will bring important issues identified during, or related to, the audit to the County Council and County Manager's Office, as necessary. An Audit Committee (made up of Council Members as directed by the Council Chair) exists to provide oversight of the financial reporting process, the audit process, the system of internal controls and general compliance with laws and regulations.

## BASIS OF BUDGETING & ACCOUNTING

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Basis of budgeting and accounting refers to when revenues or expenditures are expected to be recognized in the accounts and reported in the financial statements. Wasatch County's basis of budget is based on the modified accrual basis of budgeting for all its fund types. Likewise, Wasatch County's basis of accounting also utilizes the same modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available and qualify as current assets. Expenses are recorded when the related liability is incurred.

## BALANCED OPERATING BUDGET

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The county will annually adopt a balanced budget for each fund where the operating revenues are equal to (or exceed) operating expenditures. A County Council may choose to adopt a budget of a non-General Fund fund where the planned expenditures exceed budgeted revenues if:

1. There is, at the start of the year, an adequate level of fund balance to cover the expenditure overage; and
2. The cause of the planned overage is associated with a one-time expense that will disappear in future years.

## BUDGET DOCUMENT

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The Adopted Annual Budget is the annual financial plan for the County. It serves as the policy document of the County Council for implementing Council goals and objectives. The budget shall provide the staff with the resources necessary to accomplish County Council-determined service levels. A Tentative Budget for the following fiscal year is prepared and presented to the County Council during the month of November. After any required changes, a final Adopted Budget is presented to and adopted by the

County Council in December. As required by State Law, the Budget must be adopted by Council through a Public Hearing prior to the start of the fiscal year (January 1<sup>st</sup>).

## DEBT MANAGEMENT

At the start of the 2023 year, the County's total outstanding long-term debt was \$7.9 Million. The debt represents general obligation bonds, revenue bonds, and notes payable.

**General Obligation Bonds:** In April of 2020, the County issued \$4,390,000 of general obligation bonds for the purchase of open space. The general obligation bonds are due in annual principal installments ranging from \$177,000-\$322,000 beginning in 2022 and going through April 2041. The bonds accrue interest at an annual rate of 4.0%. Interest is payable semi-annually in April and October of each year.

**Revenue Bonds:** In November of 2021, the Municipal Building Authority issued \$4,700,000 of lease revenue refunding bonds for the refunding of a 2013 revenue bond. The bond is due in annual principal installments ranging from \$629,000 to \$636,000 beginning in June of 2022 through December of 2030. The bonds accrue interest at 4% and is payable semi-annually in June and December of each year.

**Notes Payable:** In July of 2010, the County bought 10.3 acres of land from the Don L. Hicken Family Trust with a note payable of \$324,000. The note requires semi-annual payments (on January 1<sup>st</sup> and July 1<sup>st</sup> of each year) of \$15,046 at 5% until January of 2025.

The following table provides the amount of principal and interest payments that remain for these outstanding debts:

### OUTSTANDING PRINCIPLE AND INTEREST OBLIGATIONS

YEAR	G.O. BONDS		REVENUE BOND		NOTES PAYABLE		TOTAL PAYMENT	
	Principal & Premium	Interest	Principal & Premium	Interest	Principal & Premium	Interest	Principal & Premium	Interest
2024	\$ 160,000	\$ 160,600	\$ 485,000	\$ 151,800	\$ 28,313	\$ 1,778	\$ 673,313	\$ 314,178
2025	165,000	154,100	500,000	132,400	14,683	363	679,683	286,863
2026	170,000	147,400	520,000	112,400	-	-	690,000	259,800
2027-2031	970,000	626,000	2,290,000	233,400	-	-	3,260,000	859,400
2032-2036	1,180,000	411,600	-	-	-	-	1,180,000	411,600
2037-2041	1,450,000	149,800	-	-	-	-	1,450,000	149,800
<b>TOTAL</b>	<b>\$ 4,095,000</b>	<b>\$ 1,649,500</b>	<b>\$ 3,795,000</b>	<b>\$ 630,000</b>	<b>\$ 42,996</b>	<b>\$ 2,141</b>	<b>\$ 7,932,996</b>	<b>\$ 2,281,641</b>

**Debt limits:** State statutes limit the amount of General Obligation debt the County may issue for general purposes to 2 percent of its total fair market value of the taxable property within the county's general jurisdiction. Below is the County's estimated legal debt margin:

#### Legal Debt Margin

2023 Estimated Market Valuation: \$16,212,031,315

Debt Limit

Debt Limit (2% of Est. Market Valuation) \$324,240,626

Less Outstanding Debt \$7,932,996

Legal Debt Margin \$316,307,630

Total Net Debt Application to the Limit as a Percentage of the Debt Limit: 2.45%

**Wasatch County Bond Rating:** S&P Global issued updated bond ratings for Wasatch County in October 2021. The long-term debt rating for Wasatch County was listed as 'AA-' for sales tax revenue bonds and 'AA' for general obligation bonds.

**Other Debt Policies:** The County will not issue debt obligations or use debt proceeds to finance current operations. The issue of long-term debt should only be considered when:

1. Current revenues cannot be used to finance a large County approved project
2. Current revenues are not sufficient to finance a large County approved project
3. When it is more equitable to finance a project over its useful life.

The payback period of the debt should never exceed the estimated useful life of the capital project and the source of revenue to cover the debt must be identified prior to the decision to utilize debt financing.

## EXPENDITURE POLICES

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The County Council approves the budget by fund. Expenditures anticipated to be more than these levels require the approval of a Budget Amendment by the County Council through a Public Hearing. This can be performed by the Council first approving an unbudgeted expenditure during a regularly scheduled council meeting and then, during a future public hearing meeting, appropriating the required funding within a specific fund through a Budget Amendment (as described above).

All expenditures will be approved by a Department Head or designee. The County will make every effort to control expenditures and ensure County Services and programs are provided to its residents are cost effective and efficient.

All expenditures within the 2024 Tentative Budget are classified under the following 5 categories:

- **Personnel Expenses:** Expenditures that are made up of wages, salaries, benefits, and all other costs associated with the paid labor of Wasatch County employees.
- **Operating Expenses:** Expenditures that occur through the normal business operations and are required to complete assigned tasks. Examples include travel and training, office supplies, food, professional services, and uniforms.
- **Fixed Expenses:** expenditures that are required and are not directly controlled by the agency expensing those costs. Examples include fuel, IT support, utilities, insurance, and vehicle maintenance.
- **Capital Outlay:** Capital expenditures are used to acquire fixed assets that cost more than \$5,000 and last longer than 3 years. Examples include vehicle purchases, computers, land, buildings, and desks/chairs.
- **Contributions & Transfers:** Are funds transferred out and deposited within another county fund (transfer) or to an outside organization (contribution) and then expensed according to the receiving agency.

## FINANCIAL REPORTING AND MONITORING:

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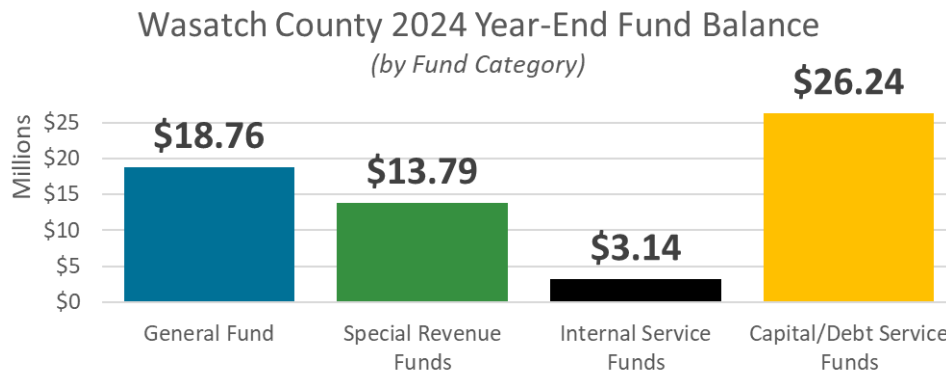
The Department of the County Manager and the Clerk/Auditor's Office will provide financial summary reports to the Council and community on a quarterly basis. The first three quarterly reports will compare the annual budget to a re-estimated budget that is based upon current revenue and expenditure trends. The Year End Report will serve as a draft summary of how the county ended the year financially and will serve as a guide prior to the closing out of the Fiscal Year.

Quarterly reports will be provided within 75 days following the end of each quarter and are intended to alert decision makers regarding impending shortfalls in revenues or overruns in expenditures.

## FUND BALANCE POLICIES

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Fund balance is an accumulation of revenues minus expenditures. Each fund maintained by the County has a fund balance and can be used in future years for purposes determined by the County Council through the budget development process. Wasatch County is expected to end 2024 with a total Fund Balance of \$61.9 M. The following graph provides a total amount of fund balance expected at the end of 2024 divided among the following four fund categories: The General Fund; Special Revenue Funds; Internal Service Funds; and Capital/Debt Service Funds.



Funds are generally restricted in use by Utah law and local ordinance to assure the funds are used for their intended purpose. Expenditures for each fund are authorized through the budget process. Any surpluses revenue in excess of expenditures at the end of the fiscal year fall to a balance within that fund. Fund balances from any fund can be re-appropriated for future use through the budget process if the ongoing restriction of that particular fund continues to apply.

The county will maintain a prudent level of financial resources to protect against the need to reduce service levels or raise taxes due to temporary revenue shortfalls (or unpredicted one-time expenditures). Fund balances are accumulated for the following purposes:

- To avoid short-term debt that might be needed to provide working capital
- To meet unexpected expenditures as the result of an emergency
- To secure the County's debt and related bond ratings
- To accumulate funding for planned capital expenditures
- To meet reserve requirements for liabilities already incurred, but not yet paid.

In accordance with Title 17-36-16 of the Utah State Code, "A county may accumulate retained earnings in any enterprise or internal service fund or a fund balance in any other fund." However, with respect to the General Fund, the maximum accumulated unappropriated surpluses cannot exceed 65% of the total revenues collected within the General Fund. In 2024, this equals \$24.6 M.

To protect the County against potential emergencies, Wasatch County 2024 Tentative Budget strive to maintain a 50% fund balance/reserve or greater. Any additional revenue received beyond the budgeted amount will remain within the General Fund until the balance begins to approach the legal limit of 65%. Any fund balance that is projected to exceed the 65% threshold (caused by an increase in projected revenue or decrease in planned expenditures), will be transferred to the County's Capital Improvement Fund, and eventually allocated to an approved capital project.

In times of emergency (as determined by the County Council), the county may temporarily utilize the General Fund's existing fund balance to preserve existing service levels provided to the community.

However, If the use of reserve results in the fund balance lowering to an amount that is less than 45% of total revenue collected, the County Manager will prepare an emergency management plan (to be approved by Council) that outlines a strategy (to include a reduction in community services) to restore a 55% General Fund fund balance. This strategy could include reductions in community services.

## LONG-TERM FINANCIAL PLANNING

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The County's long-term financial plan is to maintain long-term financial solvency of the County by identifying significant future expenses, liabilities, problems, and resources that are not included or recognized in the current budget. As part of the Budget Development process, a five-year financial forecast projection will be developed based upon the assumption that the County will not adjust the revenue rates or alter the level of services being provided to the community.

## OPERATING BUDGET POLICY

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The County will prepare an annual budget with the participation of all County Departments/Offices. Budgetary procedures will conform to state and local regulations including the adoption of a balanced General Fund Budget. A balanced budget is achieved when the amount of revenue received equals the total appropriations for expenditures. The County's budget will support County Councils strategic goals and priorities and the long-range needs of the County.

Essential services will receive first priority for funding. The County will attempt to maintain current level of services for all essential services. If necessary, the County will identify low-priority services for reduction or elimination before essential services. The County will also consider the establishment of user fees as an alternative to service reductions or eliminations.

In all actions to balance the budget, the County will attempt to avoid layoffs of permanent employees if possible. Personnel reductions will be scheduled to come primarily from attrition. The County will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses such as postponing necessary expenditures or accruing future years' revenues.

## REVENUE POLICIES

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Wasatch County collects revenue through a wide variety of resources that can be classified with the following 5 categories:

- Property Taxes
- Sales Taxes
- Development Fees
- Public Safety Programs
- Other Resources

The County encourages diversity of revenue sources to improve the ability to handle fluctuations in individual revenues. Whenever possible, the County should review user fees, licenses and permit fees to determine that the service costs are not being subsidized by general revenues.

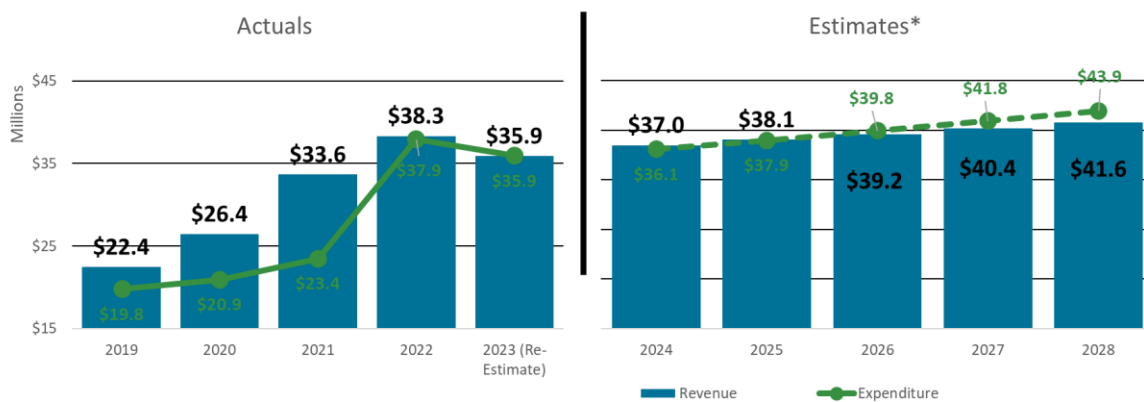
Revenue received from taxes are primarily used to support essential County Services that benefit and are available to everyone in the community. User charges/fees should be at a level that reflect service costs and be implemented for identifiable services where the costs are related to the level of services provided. Full cost charges should be imposed unless it is determined that policy, legal, or market



factors require lower fees. When setting fees and charges, the County should consider policy objectives, market rates, and charges levied by other public and private organizations for similar services.

When projecting future revenues and expenditures, a conservative approach is utilized to help the county remain fiscally sound and to reduce the probability being in a financial crisis. This means that all revenue forecasts will be slightly underestimated while expenditures will be slightly overestimated. Previous year trends, current economic conditions, and County populations will be guiding factors in forecasting efforts.

The following graph provides a summary of the five-year forecast of the General Fund utilized during the development of the 2024 Budget and prior to the making of budgetary decisions or allocation of budgetary funding. The projections were based upon the assumption of no increase in county-provided services and were calculated conservatively.



The variance between the estimate provided for 2024 within the 5-year estimate and the amount proposed within the 2024 Tentative Budget 2024 are associated with improvements to services and other priorities recommended within the Tentative Budget.

The county is committed to offering general governmental services at the lowest price possible. Therefore, the county will continue to identify, monitor, and update user fees and charges to the extent which they cover the costs of services provided. The county will discourage the use of one-time revenues for ongoing and recurring expenditures.